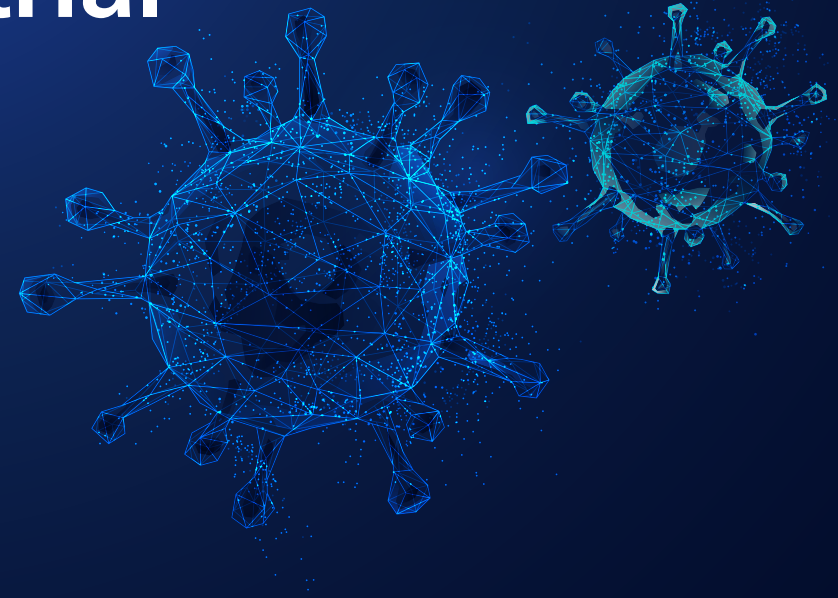




the global voice of
the legal profession®

International Bar Association

Covid-19 pandemic Questionnaire – IBA Employment & Industrial Relations Committee



IBA Employment and Industrial Relations Committee – Questionnaire

Responses to the questions below have been provided by members of the IBA Employment and Industrial Relations Committee in April 2020 in light of the Covid-19 pandemic. The responses from 49 jurisdictions provides a global overview of measures available in context of employment. Input was requested with a deadline of 22 April 2020. Please note that the responses are subject to continued and rapid change in all jurisdictions. Continued updates will be made and separately marked in the table.

- 1. Furloughs:** Can employers place employees on enforced furloughs during the Covid-19 crisis? If so, give brief key characteristics of schemes in place.
- 2. Other measures:** What other measures are available to employers to mitigate impacts (eg, no paid leave, using up annual leave/holidays/vacation days, stand-downs, temporary lay-offs to cut costs or because employees are required to work from home)?
- 3. Termination of employment:** Have new measures been introduced to prevent or restrict termination of employment in any way?
- 4. Public benefits:** What new or targeted financial aid has the government introduced for employees affected by the pandemic?
- 5. Subsidies:** What subsidies are available to employers to assist them in meeting their payroll obligations or to encourage them to keep employees on their payroll?
- 6. Healthcare:** What healthcare benefits are available to an employee who is diagnosed with or suspected of having Covid-19, and what are the employer's obligations towards the employee?
- 7. Legislation:** To what extent have regular employment laws been temporarily modified or suspended during the pandemic?

	1. Furloughs	2. Other measures	3. Termination of employment	4. Public benefits	5. Subsidies	6. Healthcare	7. Legislation
Argentina	As a preliminary comment, under the Labour Contract Law (LCL), apart from disciplinary suspensions, an employer is entitled to suspend employees under the following circumstances: • Lack of work/ reduction in working hours – caused by an economic crisis, beyond the business risk or employer's prediction. Suspensions under these circumstances	Employers are considering implementing some alleviating measures. Salary and/or working hours reduction An alternative that is being widely followed by the market consists of agreeing a temporary salary and/or working hours reduction with employees or their union, (if applicable).	Decree No 329/2020 (see response to 1. Furloughs), also forbids employers from dismissing employees without cause, and dismissals under lack/reduction of work or <i>force majeure</i> . This ban is also valid for 60 days (Prohibition Period), until 31 May 2020, unless further extended. As mentioned, dismissals during the	Beyond certain particular benefits for specific activities or sectors, by means of Decree 332/2020 (dated 1 April 2020 and further modified by Decree 376/2020 on 20 April 2020) the Argentine Executive has created the Emergency Assistance Programme through which it offers benefits for employers and employees affected by the Covid-19	Please see response to 4. Public benefits.	As a preliminary comment, employees and employers pay compulsory withholdings and contributions to a Mandatory Health Plan (Plan) which covered employees to receive the corresponding medical benefits. Furthermore, employers must provide employees with a mandatory Labour Risk	As can be appreciated from the responses previous questions, employment laws have been temporarily but substantially modified, especially in terms of suspensions and dismissals. Furthermore, the government is modifying and/or updating regulations on a daily basis. In that sense, many of these comments on previous items will most likely require further updates.

<p>are capped at 30 days per year.</p> <ul style="list-style-type: none"> • <i>Force majeure</i> – unpredictable or unavoidable events such as natural disasters, or circumstances the current Covid-19 spread. Suspensions under these events have a 75 days a year cap. <p>Notwithstanding the above, please note Decree No 329/2020 issued by the government on 31 March. It bans employers from suspending employees for 60 days (until 31 May 2020), and is expected to be extended further.</p> <p>The Decree states that suspensions made during the term of the ban would have no effect. This means that the employee (or even their trade union or the Labour Ministry) would be entitled to request the employee's reinstatement, plus the payment of unpaid salaries during the suspension.</p> <p>The ban is not applicable to</p>	<p>Even when it is possible to implement agreements with employees to reduce working hours and salary, the following contingencies could arise:</p> <p>Individual The Labour Contract Law forbids employers from introducing modifications to essential labour conditions. An employee could therefore be entitled to:</p> <ul style="list-style-type: none"> • request a special and rapid court injunction to prevent the employer from implementing such reductions, also requesting payment of salary differences and interest, if applicable; and/or • consider themselves to have been constructively dismissed. <p>In such a context, the relevant employee could request the payment of salary differences, interest, severance pay (derived from the constructive dismissal), as well</p>	<p>prohibition period would have no effect, therefore, employees (or even trade unions or the Labour Authority) would be entitled to request/order reinstatement, plus payment of salaries owed.</p> <p>The ban is not applicable to other type of employment terminations, including:</p> <ul style="list-style-type: none"> • <i>resignation by an employee</i> – although with some technical difficulties arising from the isolation measure established by government (until 26 April 2020, but most likely further extended), it is a valid alternative. • <i>dismissal under justified cause</i> – note that this type of dismissal has several legal requirements, such as contemporaneity and proportionality between the breach of the employee and the dismissal, among others. The measure would eventually be subject to a judge's criteria. In our opinion, if the dismissal with cause 	<p>pandemic. These include:</p> <p>For employers Those that have been affected in at least one of the following ways between 12 March and 30 April 2020:</p> <ul style="list-style-type: none"> • economic activities have been critically affected due to geographic location; • a significant number of employees are infected with Covid-19, or are in mandatory isolation, or exempt from work (eg in a high-risk group or care for minors; • have suffered a significant reduction in the billing. <p>Benefits</p> <ul style="list-style-type: none"> • <i>Social security benefits</i> – Postponement of payment or reduction in employer contributions to the Argentine Integrated Social Security System. • <i>Compensatory Allowance</i> – Payment of a Compensatory Allowance equivalent to a 50 per cent of an 	<p>Insurance (LRI). Such LRI must grant employees medical and cash benefits following an accident at work or a work-related illness.</p> <p>In the case of Covid-19, under Decree 367/2020, the disease is considered a work related illness (on a first and preliminary instance) for employees who are required to work at their employer's premises. This is only applicable to activities considered 'essential'.</p> <p>Considering the above:</p> <ul style="list-style-type: none"> • Employees not working in business premises or from home are covered by the Plan. • Employers are required to inform the LRI if an employee contracts Covid-19 on-site, or if an employee has symptoms of the disease. 	
--	---	---	--	--	--

<p>suspensions agreed between employers and employees or unions under Section 223 bis of the LCL.</p> <p>In that sense, the employer is allowed to agree a suspension with employees or the union (if applicable), However, a monetary compensation shall be also agreed and paid to the employee during the suspension. Such an amount would be considered as non-remunerative, therefore, mandatory withholdings and contributions shall not be paid (except contribution by employer to the Mandatory Health Plan).</p> <p>According to market-practice, the non-remunerative payment, is agreed at between 50 to 75 per cent of the employee's usual salary.</p> <p>Notwithstanding the above, depending on certain aspects (eg, total payroll and number of affected employees), other formal requirements</p>	<p>as damages or other items they considered applicable. Note that severance payments on dismissal are duplicated until 12 June 2020, unless further extended.</p> <p>Administrative The imposition of Labour Ministry fines for non-compliance with labour regulations cannot be disregarded.</p> <p>Tax The tax administrative authority (AFIP) could consider it a mechanism aimed at reducing social security contributions and request the payment of missed contributions plus interest and fines.</p> <p>Considering the above, it is advisable for employers to execute the reduction by means of a written agreement with each employee, expressly stating that it is an extraordinary and temporary measure.</p> <p>Please note that contingencies</p>	<p>was adopted during the Prohibition Period, the employee would be entitled to challenge it and claim: (i) payment of the corresponding severance compensation; or (ii) reinstatement, considering that the termination would turn into a dismissal without cause.</p> <ul style="list-style-type: none"> • <i>mutual agreement</i> – termination of employment by the mutual agreement of the parties is also a valid alternative. However, considering the current isolation measure, from a practical perspective, this alternative present important difficulties, since it shall be executed before a notary public or the Labour Authority. Furthermore, this type of termination could be subject to a future challenge by the employee. <p>Finally, other types of employment termination including retirement, death of employer/employee, among others are also valid.</p>	<p>employee's net February 2020 salary, which could not be less than one Mandatory Minimum Wage (currently ARS16,875) and no greater than two Mandatory Minimum Wages or the total net salary of the employee at February 2020.</p> <ul style="list-style-type: none"> • <i>Credits for low tax payers</i> – Up to ARS150,000, with no interest. This is only applicable to independent tax payers under the simplified tax regime and self-employed personnel. <p>Registration and deadline To obtain these benefits, an employer must register online with the tax authority (AFIP).</p> <p>Employers initially had until 16 April 2020 to register. However, under General Resolution No. 4702/2020 issued 21 April 2020, the deadline has been extended to 23 April 2020.</p>			
---	--	--	---	--	--	--

	and proceedings may be applicable.	<p>cannot be totally ruled out by signing an agreement, considering that on the non-waiver principle, any agreement between parties implying a disadvantage to employees are considered null and void. However, judges might consider the current extraordinary and unique context when assessing these types of agreements in future.</p> <p>Moreover, when employees are represented by a trade union, it is advisable for the intervention of the union into the agreement, to avoid eventualities.</p> <p>Holiday leave Other measures such as granting holiday leave have been considered by employers. However, this alternative is not possible under the terms of Labour Ministry Resolution No 279/2020.</p>					
Australia	Stand-down Employers may be able to stand their	Flexible working Under the new JobKeeper subsidy	Termination of employment	Income support Over the next six months, the	Cash flow subsidy The government is providing temporary	The Australian Government has added a number of	Coronavirus Economic Response Package

<p>employees down without pay during the coronavirus outbreak for a number of different reasons under either the applicable national legislation that applies to most employees known as the Fair Work Act 2009 (Cth) or under an express term in their employment contract. Under the Fair Work Act this is permissible there is a stoppage of work for any cause for which the employer cannot reasonably be held responsible. These can include where:</p> <ul style="list-style-type: none"> • the business has closed because of an enforceable government direction relating to non-essential services, which means there is no work at all for employees to do even from another location • a large proportion of the workforce is in self-quarantine meaning the remaining employees cannot be usefully employed • under the new JobKeeper subsidy scheme, a 'qualified employer' is using a JobKeeper enabling stand down direction 	<p>scheme and related changes to the Fair Work Act, in certain circumstances, qualifying employers can temporarily change employees' usual duties and locations of work, and agree with their employee to change days and times of work. (See 7. Legislation).</p> <p>Paid leave Employers and employees are encouraged to explore options that enable an employee to take their accrued leave entitlement during the Covid-19 outbreak. Under the new JobKeeper changes to the Fair Work Act, qualifying employers can request that an employee takes paid annual leave, and agree with the employee for them to take leave at half pay.</p> <p>Unpaid leave In many circumstances, employees will not have access to paid leave during the Covid-19 outbreak.</p>	<p>No new measures have been introduced in regards to termination of employment. However, the Australian government has implemented a number of subsidy and legislative schemes to ensure business and individual solvency in an effort to reduce the need to terminate employment. (See answers to questions 4-7).</p> <p>Where a business does terminate an employee's employment, they must abide by the existing requirements to notify and consult affected employees and make reasonable efforts to find their employees other jobs. They also need to provide those employees with their correct entitlements.</p> <p>Employers have also been warned to exercise caution in terminating employment for risk of unfair dismissal in</p>	<p>government is temporarily expanding eligibility to income support payments and establishing a new, time-limited Covid-19 supplement to be paid at a rate of AUD550 per fortnight. This will be paid to both existing and new recipients of JobSeeker Payment, Youth Allowance, JobSeeker, Parenting Payment, Farm Household Allowance and Special Benefit.</p> <p>The government is providing two separate AUD750 payments to social security, veteran and other income support recipients and eligible concession card holders.</p> <p>Access to superannuation The government is allowing individuals affected by Covid-19 to access up to AUD10,000 of their superannuation (future retirement fund) in 2019-2020 and a further AUD10,000 in 2020-2021. Individuals will</p>	<p>cash flow support of up to AUD100,000 for eligible small and medium-sized businesses, and not-for-profits (NFPs) that employ staff to help with their cash flow so they can keep operating, pay rent, electricity and other bills and retain staff.</p> <p>Statutory demands The government is temporarily increasing the threshold at which creditors can issue a statutory demand on a company and the time companies have to respond to statutory demands they receive. The package also includes temporary relief for directors from any personal liability for trading while insolvent, and providing temporary flexibility in the Corporations Act 2001 to provide temporary and targeted relief from provisions of the Act to deal with unforeseen events that arise as a result of the Covid-19 health crisis.</p> <p>Instant assets</p>	<p>temporary bulk billing items to Medicare to enable medical practitioners to help deliver telehealth services and prescriptions via phone to people who are self-isolating or vulnerable.</p> <p>These services will be bulk billed meaning the individual will not have to pay. These are in place until 30 September 2020 via phone or video conferencing.</p>	<p>(Payments and Benefits) Act 2020</p> <p>Under this Act, the federal government has implemented the JobKeeper wage subsidy scheme and directions.</p> <p>The JobKeeper wage subsidy is intended to support employers and employees who have been impacted by economic downturn in the wake of Covid-19. Qualifying employers will receive an AUD1,500 payment (fortnightly in arrears) for each eligible employee for a maximum of 13 fortnights.</p> <p>JobKeeper qualifying employers will have to meet minimum payment obligations to eligible employees, including passing on the full value of payments the employer receives each fortnight, as well as any excess amount the employee is entitled to receive for work performed.</p> <p>The legislation also amends the Fair Work Act 2009 to temporarily enable employers who qualify for JobKeeper Payments (Qualifying Employers) to give directions to eligible employees.</p> <p>These directions include:</p> <ul style="list-style-type: none"> • JobKeeper enabling stand down directions to an
---	---	--	---	---	--	--

	in accordance with the new temporary JobKeeper changes to the Fair Work Act.	Under the Fair Work Act, unpaid leave is also available for employees in certain circumstances, such as unpaid carer's leave for casual employees. An additional entitlement to two weeks of unpaid leave has been added to 99 Awards.	the context of Covid-19-related illness and disruption.	<p>not need to pay tax on amounts released and the money they withdraw will not affect Centrelink or Veterans' Affairs payments.</p> <p>Social security deeming rates On 12 March, the government announced a 0.5 percentage point reduction in both the upper and lower social security deeming rates. The government will now reduce these rates by another 0.25 percentage points.</p>	<p>The government is increasing the instant asset write-off threshold from AUD30,000 to AUD150,000 and expanding access to include businesses with aggregated annual turnover of less than AUD500m (up from AUD50m) until 30 June 2020.</p> <p>Business incentive The government is providing a time-limited 15-month investment incentive (until 30 June 2021) to support business investment and economic growth over the short term, by accelerating depreciation deductions. Businesses with a turnover of less than AUD500m will be able to deduct 50 per cent of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset's cost.</p> <p>Small business apprenticeships To support small businesses to retain their apprentices and trainees, eligible businesses can</p>	<p>employee (including to reduce hours or days or times of work) who cannot usefully be employed for the employee's normal days or hours because of a change to business attributable to Covid-19;</p> <ul style="list-style-type: none"> • directions to an employee about the duties to be performed by the employee; and • directions to an employee about the location of the employee's work. <p>Award variations</p> <p>Australia's tribunal for employment related issues, the Fair Work Commission issued its variation of 99 Awards (which establish minimum terms and conditions) in response to the Covid-19 pandemic. The variations will prove an entitlement to two weeks unpaid pandemic leave and flexibility to take twice as much annual leave at half pay. The variations are in effect from 8 April until 30 June 2020 (subject to extension).</p> <p>Long service leave The NSW Parliament has passed temporary laws which will create greater flexibility for employers and workers to access long service leave in advance during the ongoing Covid-19 crisis.</p>
--	--	--	---	--	---	---

					apply for a wage subsidy of 50 per cent of the apprentice's, or trainee's wage paid during the nine months from 1 January to 30 September 2020.		
Austria	There is no general statutory framework on furloughs in Austria.	<p>Holiday leave If employees are unable to work due to government measures for combating Covid-19, at the request of the employer, holiday and working-time entitlements accrued in past holiday years must be taken, up to a maximum period of eight weeks.</p> <p>Holiday entitlement from the current year must only be taken up to a maximum period of two weeks.</p> <p>Employers can therefore unilaterally order the take-up of holiday and working time entitlements.</p> <p>Voluntary agreements The company and the employee may conclude an agreement on no paid leave or a reduction in working hours and/or</p>	No. However, certain Covid-19 government subsidies eg, short-time-work grants (<i>Kurzarbeitsbeihilfe</i>), will require compliance with certain provisions such as dismissal restrictions during government funding periods and the following retention period (<i>Behaltefrist</i>). See also information provided in 5. Subsidies.	None.	<p>Covid-19 Short-time work (Corona Kurzarbeit) This measure has the following features:</p> <ul style="list-style-type: none"> • Reducing working hours between 90 per cent and ten per cent of previous regular working hours (and for a limited time period a reduction to nought is possible). • Short-time work allowance (<i>Kurzarbeitsunterstützung</i>) for employees. In addition to an employee's part-time remuneration, employees receive a short-time work allowance from their employer. Consequently, an employee will be able to earn between 80-90 per cent of their previous salary. • Short-time work grant (<i>Kurzarbeitsbeihilfe</i>) for employers. This is to pay short-time 	<p>No modifications to statutory healthcare benefits for employees in connection with the Covid-19 have yet been introduced.</p> <p>Where an employee is on Covid-19 sick leave, employer's statutory obligation is to continue remuneration (<i>Entgeltfortzahlung</i>). The time period for which an individual employee has a claim against the employer for continued pay of its remuneration corresponds to the duration of the employment relationship.</p> <p>If an employee has been placed under quarantine by a public authority the employer is required to continue to pay remuneration, but has a claim against the federal</p>	With the exception of the suspension of the expiry of several employment law-related deadlines for a period of time, standard employment laws have not been modified or suspended.

		remuneration whereby in general equal treatment of employees must not be overlooked.			<p>work allowances to employees. The employer will receive a lump sum amount (the short-time work grant) to cover expenses for each cancelled working hour. This grant includes the employer's and employees' social security expenses.</p> <ul style="list-style-type: none"> • In general, in cases where an employer dismisses an employee during the short-time work period or the following retention period (<i>Behaltefrist</i>), a new employee must to be hired immediately to avoid penalties in connection with the disbursement of short-time work grants. • Short-time work related state benefits available for three months from 1 March 2020 (also paid retrospectively if necessary). There is an option to extend for an additional three months if required. 	government for reimbursement of such expenses. Application must be made within six weeks after the public authorities' measures cease to exist.	
Bangladesh	There is no statutory provision on furlough in Bangladesh.	Lay-offs Section of Bangladesh Labour Act, 2006 provides provision for lay-off.	No changes have been made to prevent or restrict termination of employment during	No financial aid has been declared for affected employees.	The government has announced a financial stimulus package of BDT50bn for active	Employees are eligible for general benefits under the Bangladesh Labour Act, 2006. This	There has been no change to the Bangladesh Labour Act, 2006 which is currently in force.

		<p>For the first 45 days of lay-off, the employees are entitled to receive 50 per cent of their basic wages and Dearness Allowance and ad-hoc or interim wages. They will also be entitled to the full amount of housing allowance, if any. During subsequent periods of lay-off after expiry of the first 45 days, laid-off workers will be entitled to 25 per cent of their basic wages and Dearness Allowance and ad-hoc or interim wages, along with full housing allowance. The situations during which a lay-off can be enforced include epidemics, and as such, employers are keen to adopt this measure now.</p> <p>Short of redundancy (the nomenclature used in retrenchment), no other option is available.</p>	<p>the Covid-19 pandemic. However, government has introduced several stimulus packages for the employers to stop them from dismissing employees. The government ministries has also urged employers not to dismiss employees during this crisis period. As an attempt to restrict dismissals, the Ministry of Finance has stated, through a circular, that the factories laying off workers will be ineligible for government financial stimulus packages.</p> <p>A financial stimulus package has been announced especially for employers to pay workers' wages.</p>		<p>export-oriented industrial concerns so that they are able to pay salaries from April to June 2020.</p> <p>The financial package is in the form of a none-interest loan, repayable by employers within two years.</p>	<p>includes receiving sick leaves, medical expenses reimbursements, etc. However, employees are provided with certain protective gear such as masks and gloves. Most companies have now introduced facilities for washing hands and introduced thermal scanners at the entrance gates to an attempt to detect possible Covid-19 patients. No special benefits have been declared for assistance with Covid-19 medical costs.</p>	
Belgium	Belgium has extended furloughing because of <i>force majeure</i> Covid-19 for all employees who signed an	Two months postponement to transfer withholding tax, company tax and VAT to the ministry of finance;	No restrictions to the contrary. It is even possible to dismiss employees with notice during furloughing. The	Flanders offers all employees employed or domiciled there a one-off subsidy of €202.68 to cover	No specific subsidy has been allowed to employers other than a very flexible and easily	No specifics. The first 30 day of illness incapacitation are paid by the employer (so called guaranteed salary).	Employers are divided into essential and non-essential undertakings. The difference is that non-essential undertakings which cannot maintain

	<p>employment contract before 13 March 2020. Employees receives 70 per cent of their monthly salary, up to €2,754.76. This salary is topped by a €5.63 per day unemployment payment.</p> <p>For example: maximum of 2,754.76 x 0.70 = 1,928.42: 1,928.42 + 146.38 (5.63 x 26) = 2,074.80 gross – 26.75 per cent withholding = €1,519.79 net.</p>	Employees can stay on furlough when they are in quarantine and therefore cannot work (not applicable if telework is possible).	notice period during furloughing will reduced the notice period to which the employee is entitled.	electricity and water bills if they have been furloughed for at least one day.	accessible system of furloughing.	The remainder of the incapacitation period is to be paid for through social security at 60 per cent of a monthly salary (26 working days) capped at €3,821.40.	social distancing in the workplace and cannot organise themselves through remote-working must furlough their employees which may in certain instances result in a halt of its operations. Certain businesses, restaurants, shops, cinemas, social events have been ordered to close and workers in these sectors furloughed. No other current employment laws have been altered.
Bolivia	<p>The government has announced a complete quarantine with suspension of public and private activities (and payment of salaries) until 30 April.</p> <p>During this period, only companies that provide basic provisions and services and can perform their activities with previous authorisation from the Ministry of Labour. These companies must award special furloughs to</p> <ul style="list-style-type: none"> • those suspected of Covid-19 infection; and • workers who are considered as 	<ul style="list-style-type: none"> • The use of holidays but only by mutual agreement. • A temporal or definite pay cut which can be accompanied by a reduction in working hours but only by mutual agreement. • Working from home but only by mutual agreement. 	The unjustified termination of employment is prohibited. Therefore dismissals can only be undertaken with one of the legal causes (established on the Bolivian General Labour Code and its Regulation Decree) and with a previous brief intern process. Note that the quarantine (<i>force majeure</i>) is not a legal cause for terminating employment, neither is the current economic crisis or its consequences.	Non-specific for employees. However, the government has announced a family bonus of BOB500 per child for parents who have children at state or private schools.	None. However, the government has established that employees can access the following loans: • Special Programme to support micro, small and medium-sized companies. These are loans that will be granted for a five-year term, with a one-year grace period. The interest rate and conditions will be established by the Ministry of Economy and Public Finance, through regulations that are currently pending issuance. • Emergency Plan to support employment	The government has indicated that everyone infected with Covid-19 must receive free medical attention and treatment. In such cases where an employee is infected with Covid-19, the public health body will issue a medical certificate for sick leave setting out salary payment obligations for the period during which the employee is expected to be off work. Suspected Covid-19 cases will be quarantined for the period established by the medical certificate.	There have been no relevant modifications. However, new legal dispositions have been issued for facing the sanitary crisis, including: • telecommuting and working from home as a legal modality for working; • an extension to the deadlines for paying social security contributions; • an extension to the deadlines for administrative procedures at the Ministry of Labour and social security collectors.

	vulnerable personnel that is they: i. are pregnant; ii. are parents those under five years old; iii. are 60 or older; and iv. have critical illness.				<p>and job stability. These are wage payment support loans to company employees. They will be granted through the financial system, for an amount equivalent to two national minimum wages per worker on a monthly basis, for a maximum of two months.</p> <p>The credits will be of a concessional nature, with a term of up to 18 months and a six-month grace period.</p>		
Brazil	<p>Yes. A public calamity has been declared during the Covid-19 crisis (lasting until December 2020), and specific rules have been enacted:</p> <ul style="list-style-type: none"> • allowing suspension of employment contracts for up to 60 days; and • allowing employers and employees to reduce working hours and salaries on a pro-rata basis in 25, 50 or 70 per cent over a maximum of 90 days. <p>The federal government will pay an allowance (Emergency Benefit) to all employees</p>	<p>Working from home</p> <p>An employer can implement remote working with 48-hours' advanced notice to employees. In such cases, salary has to be paid in full. Occasional extra expenses such as utilities necessary for remote working will be paid by the employer.</p> <p>Enforced and collective holidays</p> <p>Employers can now enforce holiday leave by informing employees 48 hours in advance. Under normal</p>	<p>Yes. Employees who have entered an individual or collective agreement for suspension of employment agreement or pro-rata reduction on working hours and salaries are protected against losing their jobs, except for termination with cause. This applies during the term of the agreement and for an equal period after returning to work.</p>	<p>Apart from the Emergency Benefit due to the employees who have had their employment suspended or working hours and salaries reduced, the federal government has granted an emergency payment of BRL600 non-classified workers. It will initially be granted for three months, but can be extended if the Covid-19 pandemic persists.</p>	<p>The federal government will pay an allowance ('Emergency Benefit') to all employees (equivalent to US\$201 to US\$338) under suspension of contracts or on a reduction of working hours and salaries.</p> <p>Deferment of the deadline for the payment to the Unemployment Guarantee Fund (FGTS) for March, April and May, which can be made in six monthly instalments, from July 2020.</p>	<p>In both situations, employees have the right to use the company's healthcare plan or to access the public health system.</p> <p>Employees suspected of having Covid-19 should stay away from work and receive full compensation during their absence. A return to work will occur only after having tested negatively for Covid-19.</p> <p>Where employees have a doctor-certified Covid-19</p>	<p>To save employees from unemployment, labour legislation in Brazil has been made more flexible during the Covid-19 pandemic, with a drastic reduction in the time for implementation, and a simplification of the proceedings relating to:</p> <ul style="list-style-type: none"> • working remotely; • individual and collective holiday leave; • working bank hours; • a proportional reduction of pro-rata working hours and salaries; • temporary suspension of employment contracts; and • lay-offs.

	<p>(equivalent to between US\$201 and US\$338) under suspension of contracts, or on a reduction of working hours and salaries.</p> <p>Both measures can be implemented through a collective or individual agreement. Employers with more than BRL4.8m in 2019 gross revenue are required to pay a compensatory aid to employees on suspension, corresponding to at least 30 per cent of wages. This payment is exempt of tax and social security charges. All other benefits usually granted by companies such as health plans, food vouchers, among others, shall remain in force.</p> <p>During the suspension of the contracts or the pro rata reduction in working hours and salaries, employees have a protection against dismissal during the term of the agreement and for equal period after its finishes.</p>	<p>circumstances, the law would require 30-15 days. Collective holidays can be granted to all employees or just to those in some sectors. The holiday payment can be made up to the following month and the additional holiday bonus (1/3rd on top of holiday payment) was deferred until December 2020 (usually due two days before the holiday date).</p> <p>Anticipation of holidays Paid leave can be granted in exchange with future holidays. An employee's consent is required if this relates to religious holidays.</p> <p>Work banking hours Companies may agree with its employees (through an individual or collective agreement) that time in leave of absence will be offset from overtime at a maximum of two hours a day over the in the next 18 months. It will be</p>			<p>Postponing the federal tax deadline for March, April and May until October 2020.</p> <p>Reduction in contributions to certain taxes ('the S dues'), by 50 per cent for three months.</p>	<p>diagnosis, the employer pays the first 15 days' salary, with the remaining period being paid by the Social Security Authorities (INSS – National Institute for Social Security).</p>	
--	--	---	--	--	---	---	--

		<p>calculated at the end of the public calamity.</p> <p>Deferred payment of FGTS Deferment of the deadline for FGTS (Unemployment Guarantee Fund) payments for March, April and May, which can be made in six monthly instalments, from July 2020.</p> <p>Lay-off Companies may enter collective agreements to grant remote professional qualification courses, for a one to three-month period; the sums agreed to be paid to employees will be exempt of social security charges.</p>					
Canada	There is no general statutory framework on furloughs, but pursuant to provincial legislation, an employer may place employees on furlough or temporary layoff. Specific terms, including length of time an employee can be temporarily laid-off, vary from province to province.	<p>Unpaid leave The employer cannot force unpaid leave unless it is a temporary layoff.</p> <p>The employer and employees may conclude an agreement on unpaid leaves. Employees are free to consent or refuse such unpaid leave.</p>	No new measures have been introduced to restrict/prohibit the termination of employment. However, certain government measures intend to help employers avoid termination of employment (see response to 5. Subsidies).	<p>Canada Emergency Response Benefit (CERB) The CERB, a federal government measure, provides a benefit of CAD2,000 a month (equivalent of CAD500 per week), for up to 16 weeks to individuals (including eligible self-employed) who have lost their income for 14 days or more.</p>	<p>Canada Emergency Wage Subsidy (CEWS) The federal government has put in place the CEWS, which provides to eligible employers a subsidy of up to 75 per cent of the first CAD58,725.33 normally earned by eligible employees. This represents a benefit of up to CAD847 per week,</p>	<p>Employees who are diagnosed with or suspected to have the Covid-19 virus are eligible to receive the CERB (see 4. Public benefits).</p> <p>Pursuant to provincial laws, employees may be entitled to paid leave owing to sickness or a quarantine.</p>	<p>Certain provincial governments are proposing amendments to/or have amended the employment standards legislation to address the impact of Covid-19.</p> <p>In Ontario, the Employment Standards Act 2000 was amended to provide for a new unpaid job-protected infectious disease emergency leave.</p>

	<p>Also, it should be noted that in all provinces except Quebec, if the right to place an employee on temporary layoff is not specified in the employment agreement, and the business does not have a practice of implementing temporary layoffs, there is a risk that an affected employee can make a claim for constructive dismissal.</p> <p>In Quebec, the length of a temporary layoff cannot be longer than six months, subject to the terms of a collective agreement for employees represented by a trade union. If an employee is laid-off for a period of longer than six months, the employee is then deemed to have had their employment terminated.</p> <p>In Ontario, an employer can place an employee on a temporary layoff for three months or less or for more than three months, but less than eight months where:</p>	<p>Annual leave/vacation The Canada Labour Code, which applies to employees working in a federally regulated workplace, permits an employer to schedule annual leave on providing at least two weeks' notice.</p> <p>In Quebec, an employer cannot force an employee to take leave unless the employer provides four weeks' advance notice.</p> <p>Temporary reduction of employees' hours and salary A reduction in an employee's hours of work and/or salary without their consent may be deemed a constructive dismissal where the reduction constitutes a substantial change to the employee's essential terms of employment.</p> <p>That being said, the legality of any cost-cutting measure would be analysed by the courts in light of the current context of Covid-19,</p>			<p>for a 12-week period (retroactive from 15 March to 6 June 2020). The legislation permits the government to extend CEWS for additional periods until 30 September 2020.</p> <p>Temporary Wage Subsidy for Employers (TWSE) The federal government has put in place the TWSE, which is a wage subsidy of ten per cent of remuneration paid from 18 March to before 20 June 2020, up to a maximum subsidy of CAD1,375 per employee and CAD25,000 per employer (this programme is mainly for employers who do not qualify for the CEWS).</p> <p>Employee Retention Concerted Action Program/Le Programme actions concertées pour le maintien en emploi (PACME) The PACME is a program adopted by the Quebec government. Therefore, it is only</p>	<p>In Quebec, employees are entitled to a two-day paid leave, notably, for personal health or family responsibilities.</p> <p>In Alberta, employees are entitled to 14 days of statutory paid leave if they are required to self-isolate or are caring for a sick family member with Covid-19. This has been extended from the previous requirements of a five-day unpaid leave for personal health or family responsibilities.</p>	<p>In Alberta, the government has announced notably the following changes to the Employment Standards Code: (1) increasing the maximum length of temporary layoffs from 60 days to 120 days, when layoffs are related to Covid-19 and have occurred on or after 17 March 2020; (2) adding a unpaid job-protected leave to meet responsibilities in relation to a family member who is under quarantine or a child of the employee due to the closures of schools or day cares as a result of Covid-19 effective 16 March 2020; (3) removing the requirement to provide 24 hours' written notice of any shift changes.</p> <p>In Newfoundland and Labrador, the government has introduced an amendment to the Labour Standards Act to create an unpaid leave of absence for employees who are not performing duties for reasons related to a 'designated communicable disease'.</p> <p>In British Columbia, the government has introduced amendments to the Employment Standards Act creating a new unpaid statutory leave related to Covid-19.</p>
--	---	---	--	--	--	---	--

	<p>a) the employer (i) notifies the employee in writing at or before the time of the layoff that they will be recalled to work on a fixed date or within a fixed period that is no more than six months from the layoff date; and (ii) recalls the employee to their employment in accordance within that time period.</p> <p>b) the employee continues during the term of the layoff to receive payments from their employer in an amount agreed on by the employee and her employer; or</p> <p>c) the employer continues to make payments for the benefit of the employee to a pension plan that is registered under the Pension Benefits Standards Act, or under a group or employee insurance plan; or</p> <p>d) the employee receives supplementary unemployment benefits;</p> <p>e) the employee would be entitled to supplementary unemployment benefits but is disqualified from</p>	<p>which could be deemed a <i>force majeure</i>.</p> <p>An agreement between the employer and its employees under the Federal Work-Sharing Program can lower the risks of potential litigation based on reduced working hours.</p>			<p>available for employers/employees in Quebec. It offers direct financial support to businesses and self-employed workers (who meet certain criteria) whose normal business activities are affected by the Covid-19 pandemic, whether by suspension, decline, increase or diversification of activity. The programme offers a reimbursement of eligible expenses for training projects of businesses, notably, salaries (in complement of the federal measures) and training expenses. The PACME supports the development of skills, particularly digital skills, and the implementation of good practices with respect to the management of human resources.</p>		<p>In Saskatchewan, the government has amended the Saskatchewan Employment Act to guarantee access to unpaid job protected leave during the Covid-19 pandemic by: (1) removing the requirement of 13 consecutive weeks of employment with the employer prior to accessing sick leave; (2) removing the requirement of a medical certificate; (3) creating a new unpaid public health emergency leave that can be accessed notably when the province's chief medical health officer issue an order that measures be taken to reduce the spread of a disease.</p>
--	--	--	--	--	--	--	---

<p>receiving them pursuant to the Employment Insurance Act.</p> <p>Also, an employee can be temporary laid-off for more than three months but not more than 12 months where the employee, throughout the term of the layoff, maintains recall rights under a collective agreement.</p> <p>In British Columbia, an employee can be temporarily laid-off for up to 13 weeks in a 20-week period or for a period of time in which an employee covered by a collective agreement has the right to be recalled.</p> <p>In Alberta, the maximum duration of a temporary layoff is 120 days (new change in effect from 17 March 2020 that applies to temporary layoff due to Covid-19 – previously the maximum period of layoff was 60 days).</p> <p>Manitoba, Saskatchewan, New Brunswick, Nova Scotia, Prince-Edward Island, Newfoundland and</p>							
--	--	--	--	--	--	--	--

	Labrador also have specific legislation.						
Chile	<p>There is no general statutory framework on furloughs in Chile. Employees and employers may agree on unpaid leave but employers cannot impose this unilaterally. An addendum to the employment agreement must be signed by the employee and employer.</p>	<p>Annual leave A collective holiday leave for all employees or all the employees in a section of the company could be enforced but cannot be enforced individually.</p> <p>Nevertheless, it is always possible to agree with one or more employees that they take holiday leave for dates agreed with them. The employer must inform all the employees or employees of a section, that a collective holiday will be implemented. This collective holiday/vacation could not last for less than 15 working days.</p> <p>Salary and or working hours reduction Salary reduction and /or working hours reductions could be agreed with relevant employees. Employee consent is required. An addendum to the employment</p>	<p>Law number 21,227 in force from 6 April 2020 prohibits employers from dismissing employees invoking <i>force majeure</i> due to the effects of Covid-19. This ban lasts for six months or as long as the State of Catastrophe decreed by the President is in place.</p> <p>Employees could be dismissed for company needs, paying the legal severance payment. Terminations of employment executed before the enactment of the law during the State of Catastrophe may be rescinded by the parties which may then adhere to Law 21,227's benefits.</p>	<p>Due to the Covid-19 sanitary emergency, Chile has recently enacted Law 21,227 which grants access to Unemployment Insurance Benefits to furlough/unpaid leave, under which employees will receive a subsidy under any of these three cases:</p> <ul style="list-style-type: none"> • suspension of employment contract due to <i>force majeure</i>/lockdown from the authority; • suspension of employment contract by mutual agreement; • temporary reduction in working hours and reduction in salary for companies showing financial distress. <p>In cases of suspension of the employment contracts (ie, furlough), employees will receive the subsidy from the unemployment insurance as a substitution of a certain percentage of their regular salary. Employers should continue to</p>	<p>There are no direct subsidies apart from those informed in 4. Public benefits. Employers using Law 21,227 may postpone the payment of certain social security contributions within a 12 months period, without penalty, interest or readjustments</p>	<p>Public and private mandatory health insurances provides healthcare due to Covid-19. Subsidies are paid to employees during sick leave by these institutions.</p> <p>Under Chile's Employment Law an employer must take all necessary measures to protect employees' life and health, updating them with information from the health authorities regarding the prevention and control of the virus. In addition, employers must also take all appropriate hygiene and safety measures in the workplace, following the health authority's instructions. These include, among others, encouraging regular hand washing, coughing into elbows and avoiding non-essential contact, mandatory use of masks in working places with ten or more people.</p>	<ul style="list-style-type: none"> • Law 21,227 which grants access to benefits from Unemployment Insurance in exceptional circumstances. • Law 21,220 New Teleworking Act: although not directly Covid-19 related, this law, which came into effect on 1 April 2020 contains a new regulations the teleworking, including: i. the definition of telework; ii. if convened, telework should be agreed in writing; iii. flexibility to arrange the working day; iv. the disconnection right of at least 12 continuous hours per day; v. forbidding employers from forcing their employee to 'bring your own device' BYOD; and vi. the employer's obligation to bear the costs of operation, functioning, maintenance and repair of the equipment. Employers were given three months to adjust the conditions of their employees who were already teleworking. <p>* Rulings from the Labour Board: although not a law, Chile's Labour Board has issued three rulings regarding the impact of Covid-19 sanitary emergency and employment matters.</p>

		agreement must be signed by employee and employer.		pay social security contributions. In the case of a reduction in working hours with a cut in salary, employees will receive a supplement for part their reduced salaries. Benefits are limited to available amounts in the system.		If an employee falls sick, they must seek medical treatment and will be entitled to sick leave. Employers must grant permits to undertake preventive testing or examinations to employees who have been in close contact with a colleague who has contracted Covid-19.	
China	<p>No. China does not have the concept of employee furlough.</p> <p>Instead, there is a concept of 'suspension of work and production' for reasons not attributed to the employees, where the employer encounters difficulties in its business operations. In such situations, including the significant impact of the Covid-19 pandemic, the employer is allowed to adopt this suspension measure. Under such circumstances, in the 'first salary payment cycle' under the business suspension, the employer needs to salaries in full. After the first salary payment cycle, if the</p>	<p>The government is encouraging employers not to retrench employees by adopting flexible working hour arrangements, working from home by using the phone and going online, salary reductions based on mutual consultation, etc, as well as allowing the reduction/exemption of the employer's contributions towards the mandatory social insurance fund and housing fund for several months.</p> <p>Annual leave Depending on their business operations, employers could arrange for employees to use their accrued annual</p>	<p>The employment of Covid-19 patients cannot be terminated during the quarantine, period of their illness and medical treatment. If their employment contracts expire during these periods, the contracts must be extended.</p> <p>In addition, according to the latest judicial interpretation issued by Supreme People's Court on 16 April 2020, if an employer terminates an employment relationship based only on the grounds that the employee is a confirmed Covid-19 patient, a suspected Covid-19 patient, an</p>	<p>There no no special financial aid provided directly by government for regular employees who are not Covid-19 patients.</p> <p>For Covid-19 patients, suspected Covid-19 patients and close contacts, their employment during the quarantine period of their illness and medical treatment is protected, and their salary cannot be reduced. In addition, Covid-19 medical fees are waived and will be paid for by the medical the insurance fund and the central/local government.</p> <p>From 1 January 2020, individual</p>	<p>Some local governments will provide subsidies to enterprises which meet certain conditions. For instance, in Shanghai, enterprises with production capacity that is urgently requisitioned by the government during the Spring Festival Holidays (up to 9 February 2020) and enterprises that are allowed to resume work during this period after being approved by the relevant local government, can apply for a one-off employment subsidy amounting to RMB1,500 per employee (up to RMB5m). Further, if an enterprise:</p>	<p>For Covid-19 patients and those suspected of being infected with Covid-19, all medical fees will be paid by the medical insurance fund and the central/local government.</p> <p>Employers cannot terminate the employment of employees with Covid-19, those suspected of being infected, or close contacts during the quarantine and medical treatment periods. They must continue to pay full salary during such periods even though the employees are not working.</p>	<p>Regular employment laws have not been modified or suspended. However, various ministries and local governments have issued relevant notices and local rules during the epidemic. Employers in these relevant localities are advised to keep abreast of the latest local developments.</p>

	<p>employer still does not require their employees to work, it only needs to pay a living allowance based on the relevant local rules. For example, in Beijing, the allowance is 70 per cent of the local minimum wage standard which amounts to RMB1,540 per month; in Shanghai it is equal to the local minimum wage standard at RMB2,480 per /month. Note that each locality may have its own definition of a 'first salary payment cycle'.</p>	<p>leave during this period.</p> <p>If an employer adopts a work suspension measure, before the suspension takes effect, they may arrange for their employees to take annual leave and/or compensatory leave corresponding to their accumulated overtime on weekends (if any), without the need to obtain their employees' consent. However, once the suspension is in effect, the employer cannot arrange for the employees to take annual leave or compensatory leave.</p> <p>Mutual agreements If a salary reduction or reduction in working hours is required, employers will need to consult with their employees to reach a mutual agreement to amend employment contracts.</p>	<p>asymptomatic infected person, a person under quarantine according to the law, or a person who is from a region with a relatively serious epidemic situation, the people's courts will not support such a termination.</p>	<p>income tax (IIT) is exempted for:</p> <ul style="list-style-type: none"> • temporary work subsidies and bonuses obtained by medical personnel and epidemic prevention workers in accordance with government regulations; and • medicine, medical supplies, protective supplies and other physical equipment (excluding cash) provided by employers to employees for the prevention of Covid-19. 	<ul style="list-style-type: none"> • is one of the four major industries affected by the Covid-19 epidemic (i) accommodation and catering, (ii) culture, sports and entertainment, (iii) transport, and (iv) tourism; • was established before 1 January 2020 and has been legally paying social insurance contributions; and • its employee turnover rate does not exceed 5.5 per cent, it can apply for a one-time employment stabilisation subsidy of RMB800 per employee (up to RMB 5m). <p>In the meantime, the central and local governments provide assistance to employers by means of reducing, exempting and delaying the employers' mandatory social insurance and housing fund contributions for employees.</p>		
Colombia	Colombian labour and employment legislation does not provide a general	Home/remote working Under this alternative, a	No. Employers are still allowed to terminate employment	By way of Decree 488, 2020, the national government has established	The national government has announced several measures as loans	All employees are covered by the Social Security Healthcare system	In general terms, labour and employment legislation has not been vastly modified due to Covid-19. The

	<p>framework on furloughs. There are similar measures (please see description of paid and unpaid leaves included in 2. Other measures), however, as a general rule, unpaid leave cannot be enforced unilaterally by employers.</p>	<p>company can continue its operation authorising employees to work from home as a temporary and exceptional measure. Employees are still entitled to all employment rights as their employment agreement is still enforceable.</p> <p>Telecommuting Services can still be rendered through information and communication technologies to continue with the normal development of the company. Apart from all labour rights, employers must provide and guarantee the maintenance of telecoms equipment, connections, software, and energy supply.</p> <p>Flexible shifts Under this working alternative, employers may distribute working hours in a variable scheme during the week, having a minimum of four continuous hours a day and a maximum of ten hours a day, in</p>	<p>agreements. This can take place by mutual consent, reaching the end of a fixed-term contract, or the completion of the hired work or task. Employers can also terminate employment agreements without cause paying statutory indemnity. However, it is important to note the collective dismissal limit during a six-month period, which depend on the total number of company employees. In cases of a collective dismissal, an employer will require a prior authorisation from the Ministry of Labour.</p>	<p>financial aid for employees during the Economic, Social and Ecologic Emergency faced by the country due to Covid-19.</p> <p>Employees who suffer a reduction in monthly income will be able to withdraw a monthly amount from their severance account to compensate for the reduction, presenting a certificate from the employer.</p> <p>Until resources are available, currently unemployed dependent and independent employees of categories A and B who have paid payroll taxes to the respective Family Compensation Fund for one year during the past five years, will receive an allowance of two minimum monthly legal wages, which will be made in three monthly payments.</p>	<p>for wage payments. The Ministry of Labour has issued Decree 558 of 2020, enforcing measures to temporarily reduce the payment of pension contributions to the General Pensions System (GPS).</p> <p>Public and private sector employers who choose this relief, must pay three per cent of pension contribution to GPS in May and June of 2020 (75 per cent by the employer, 25 per cent by the employee). Independent contractors must pay all of the three per cent contribution. There are no changes on the income base for the pension contribution, which will be at least of one minimum monthly wage (MMW) to a maximum of 25 MMW.</p>	<p>and will receive attention if diagnosed with Covid-19. An employer and the Social Security System pay the monthly contribution that rises to 12.5 per cent of the employee's salary (8.5 per cent paid by the employer and four per cent by the employee).</p> <p>Employees whose employment agreements have terminated, will have access to the contributions to the Social Security System in Health and Pensions, calculated over a base of one minimum monthly legal wage. For this benefit to be applicable, the employee should have been affiliated to a Family Compensation Fund during for a period totalling at least 12 months in the last five years.</p>	<p>Ministry of Labour has issued several guidelines that do not replace the enforceable regulations. In general terms, new guidelines complement existing rules and/or makes existing requirements more flexible. The most significant changes are:</p> <ul style="list-style-type: none"> • temporary suspension of the 15-day notice for holiday dates; • temporary reduction in pension contributions; • the possibility of withdrawing severance payments in cases of income reduction; and • flexibility in the requirements for obtaining unemployment benefits.
--	--	---	--	--	---	--	--

		<p>a maximum period of six days a week. This must not exceed 48 hours a week, be from 0600 to 2100. Employees are still entitled to all labour rights as their employment agreement remains in force.</p> <p>Six x36 work shifts Under this working alternative, an employer may distribute working hours and implement successive work shifts of six hours a day and a maximum of 36 hours a week, when the company must operate without interruption, every day of the week. Employees are still entitled to all labour rights as their employment agreement remains in force.</p> <p>Salary without provision of the service In accordance with article 140 of Colombia's Labour Code, employers can discretionally release the employee from working and still pay their salaries and labour rights.</p>					
--	--	--	--	--	--	--	--

		<p>Paid leave Employer and employee may agree to paid leave, either with their current salary or a lower amount. This alternative requires employee consent.</p> <p>Unpaid leave Like furloughing, an employer and employee may agree to suspend the employment agreement and grant unpaid leave for a specified period, in which case the employee is released from working and consequently the employer must not pay the corresponding salary.</p> <p>The suspension term can be deducted from severance and holiday leave. It also affects the payment of legal premium, as suspension days of are not considered in calculating this fringe benefit.</p> <p>Moreover, labour risk contributions, payroll taxes and transport assistance</p>					
--	--	--	--	--	--	--	--

		<p>(if applicable) are also suspended.</p> <p>However, be aware that the employer must pay social security, pension and health contributions.</p> <p>Holiday leave According to Circular 0021, 2020, issued by the Ministry of Labour, it is possible to grant employees with accrued holiday leave as well as anticipated leave.</p> <p>Moreover, Decree 488, 2020 allowed employers to inform employees of holiday dates with one day's notice.</p> <p>This alternative can be implemented for all the company or a specific sector (collective vacation) granting anticipated or accrued holiday leave to part or all of the operation.</p> <p>Suspension of employment contracts due to <i>force majeure</i> or unexpected event According to section 1 of article 51 of Colombian Labour Code, employment</p>					
--	--	--	--	--	--	--	--

		<p>agreements can be suspended due to <i>force majeure</i> or unexpected events, case in which the employee is released from working and consequently, the employer must not pay the corresponding the salary.</p> <p>The suspension term can be deducted from severance and holiday leave. It also affects the payment of legal premium, as suspension days are not considered in calculating this fringe benefit.</p> <p>Moreover, labour risk contributions, payroll taxes and transport assistance (if applicable) are also suspended. However, be aware that the employer must pay social security system, pension and health contributions.</p> <p>This alternative requires prior notice to the Ministry of Labour, a body which has been reluctant to enforce it.</p>					
--	--	---	--	--	--	--	--

		<p>Suspension of employment agreements for suspension of activities for up to 120 days</p> <p>According to section 3 of article 51 of Colombia's Labour Code, employment agreement can be suspended up to 120 days due to technical or economic reasons. In such cases in which an employee is released from working, the employer must not pay their salary.</p> <p>The suspension term can be deducted from severance and holiday pay. It also affects the payment of legal premium, as the suspension days are not considered for in calculating this fringe benefit. Moreover, labour risk contributions, payroll taxes and transport assistance (if applicable) are also suspended.</p> <p>However, be aware that the employer must pay social security, pension and health contributions.</p>					
--	--	--	--	--	--	--	--

		<p>This alternative requires prior notice to the Ministry of Labour, a body which has been reluctant to enforce it.</p> <p>Temporary reduction of salaries by mutual agreement without suspension This can take place by means of an agreement in which the parties reduce an employee's pay during the Covid-19 pandemic period.</p> <p>Compensated paid leave Employers can grant paid leave of absence to be compensated with time-off after the emergency and mandatory isolation ends.</p> <p>Mutual consent is required for:</p> <ul style="list-style-type: none"> • modifying employment conditions, including variations to work schedule and salary; • modifying or suspending extra-legal benefits; or • modifying benefits included in collective bargaining agreements. 					
--	--	--	--	--	--	--	--

Costa Rica	<p>Yes. Authorisation from the General Labour Inspectorate of the Ministry of Labour is required before proceeding with a furlough.</p> <p>The process has recently been changed to speed up implementation to about a week. A furlough does not require an employee's consent. As the law does not establish a maximum term, an employer must indicate the estimated time in their request.</p> <p>From the financial standpoint, during the furlough all labour rights are suspended. There is no compensation, unemployment benefit or other benefits paid by the state. Also, the state will not reimburse any wages paid.</p>	<p>Working from home This is the most beneficial and recommended measure, since it allows the employer to continue its business and employees to receive their wages. If implemented in a company, parties must sign an addendum to regulate its conditions.</p> <p>Holiday leave This is advisable only for employees who has available holiday leave time. Advanced holiday leave cannot be enforced by the employer without an employee's consent.</p> <p>Unpaid leave This must be agreed by both parties.</p> <p>Reduced working hours It is possible for a private sector employer to file a request before the Ministry of Labour for a reduction in employees' working hours. It must be proven that the employer has</p>	<p>Yes. To prevent the termination of employment, the Legislative Assembly has approved the Bill to Authorise the Reduction of Working Hours. Now, there are no restrictions to terminating an employment agreement, apart from those previously established by Labour Law Act.</p>	<p>Bono Proteger 'Protect Bonus' is a three-month economic assistance provided by the Government of Costa Rica to people who have lost their jobs, had their working hours cut, are temporarily suspended from working, or are being affected by the health emergency caused by Covid-19. Its purpose is to cover basic needs. The amount received depends on the situation of the person who requests it. Levels start at CRC62,500 per month for three months, for those people with a working shift reduced by 50 per cent or less, and for remaining cases, CRC125,000 per month for the same number of months.</p>	<p>The Costa Rican Social Security Administration has taken the following temporary measures to relieve the financial burden on employers and ensure business continuity:</p> <ul style="list-style-type: none"> • The collection of debts due to late payment or undue retention of social security contributions from employers is postponed until 30 June 2020. • A reduction in the interest rate for payment arrangements and agreements that are in force or those new ones to be signed with the Social Security Administration until 31 August 2020. This measure will temporarily take as a reference the Passive Basic Rate calculated by the Central Bank of Costa Rica plus one percentage point (it was previously two percentage points). • In cases where employers will get into arrears in the coming months, a payment agreement 	<p>The Board of Directors of the Costa Rican Social Security Fund approved exceptional and temporary regulations which extend the concept of medical leave to include cases in which patients are under investigation or likely to be suffering from Covid-19.</p> <p>Such patients, along with confirmed cases, will be placed on sick leave, paid for by the Social Security Fund as a subsidy: in the first two cases for 14 days, and in the third scenario until they test negative.</p>	<p>The only regular employment law that was modified is the one relating to furloughs. It bans furloughs being applied to pregnant employees of those who are nursing. Also, the mechanism to request furlough authorisation has been modified to speed it up.</p>
-------------------	--	---	---	--	---	---	--

		<p>suffered economic harm as a direct result of Covid-19.</p> <p>The employer may reduce the ordinary working shift agreed with the employees by between 50 and 75 per cent, only if they can demonstrate a reduction in its income which equals or exceeds 20 to 60 per cent.</p>			<p>may be implemented under which they will only have to pay as an initial premium of their social security contribution debts, provided for in the Worker Protection Law. This measure is applicable until 30 June 2020.</p>		
Denmark	<p>There is no general statutory framework on furloughs in Denmark. Only an option under certain collective bargaining agreements. However, companies have access to a temporary salary compensation scheme from 9 March to 8 June 2020 (extended to 8 July 2020) if, as a result of Covid-19, they need to give notice of employment termination to:</p> <ul style="list-style-type: none"> • at least 30 per cent of the total staff; • more than 50 employees; and • in the alternative sent home/furlough the otherwise affected employees. 	<p>Annual leave Under the Danish Holiday Act, section 15(2), an employer may impose the employees to take all accrued holiday in with immediate effect due to the exceptional circumstances. The impact of Covid-19 is deemed such a circumstance, subject to certain requirements.</p> <p>Voluntary agreements The company and employee may conclude an agreement on no paid leave or reductions in working hours and/or remuneration.</p>	<p>No. However, certain Covid-19 government subsidies (eg, the temporary compensation scheme) require that employers refrain from terminating employment for to financial reasons during the compensation period, see also response to 1. Furloughs.</p>	<p>None. Employees obviously benefit indirectly from other schemes outlined in this table.</p> <p>Certain requirements have been implemented under the Danish Act on Unemployment Benefits. The temporary measures imply that an employee losing their job due to Covid-19 will be entitled to unemployment benefits for an extended period.</p>	<p>The temporary compensation scheme is available for employers. Please see response to 1. Furloughs.</p> <p>The following government subsidies have been made available, subject to certain requirements:</p> <ul style="list-style-type: none"> • the deferral of corporate tax; • postponement of VAT payments; • Postponement of labour market contribution and tax filing; • credit balance in the tax account raised to DKK10m from DKK200,000; • government-guaranteed loans for larger companies 	<p>Employees are entitled to regular public health benefit and if documented six, their employer must pay salary to the extent required under mandatory employment laws and applicable collective bargaining agreements.</p> <p>As a consequence of Covid-19 reimbursement is given to employers for paid salaries or sickness benefits from day one of absence (usually it's not until day 31). If the absence is caused by Covid-19 and the employee otherwise meets the legal requirements for sickness benefit.</p>	<p>Regular employment laws have not been modified or suspended other than adapting to the measures outlined in this table.</p> <p>Ordinary employment protections remain unaffected.</p>

	<p>The salary compensation equal 75 per cent of total payroll costs for the relevant employees' monthly salary, subject to a maximum of DKK30,000 per month for salaried employees. For blue-collar workers, compensation is 90 per cent, capped at DKK30,000 per month. All salary will be paid in full by the company which then receives compensation.</p> <p>During the compensation period the employees subject to the scheme must be sent home and cannot perform any work, although certain shift models may be implemented. The company must refrain from dismissing any employees for financial reasons during the applicable period during which they are in receipt of compensation.</p>	<p>Temporary reduction of employees' hours</p> <p>It is possible for an employer to conclude an agreement with acceptance from all the employees effecting a temporary reduction in working hours to avoid redundancies.</p> <p>The employee is entitled to salary for the days worked. For the days off/ vacancy, the employee may seek benefits from unemployment funds, if the employee is a member of such a scheme.</p> <p>The agreement must comprise all the employees of: the entire company; a whole company department; or a whole production. The company must refrain from dismissing the employees for the duration of the agreement.</p> <p>Finally, various models and options may apply under existing or specifically agreed</p>			<ul style="list-style-type: none"> • cancellation compensation for events of 1,000+ attendees (500+ if particularly exposed to Covid-19) • fixed costs compensation amounting to 25-80 per cent of fixed costs. 	<p>The expanded right to reimbursement is effective from 27 February 2020 until 1 January 2021.</p>	
--	--	--	--	--	---	---	--

		collective bargaining agreements.					
France	<p>There are no statutory rules on furloughs in France. Employers do however have the possibility of opting for a short-time work scheme according to which they can unilaterally impose a reduction in working hours or temporarily close the business.</p> <p>In such cases, the employer must:</p> <ul style="list-style-type: none"> • formally apply for the benefit of this scheme; and • pay 70 per cent of the gross remuneration corresponding to hours not worked (short time work indemnity). <p>Employees cannot refuse the application of this scheme.</p>	<p>Subject to a prior collective agreement signed with trade union representatives, employers may unilaterally require their staff to take up to six paid days of annual leave and; without any prior agreement but subject to the information of the social and economic committee, up to ten compensatory days.</p> <p>Employees who cannot work remotely and who have children under 16 at home may benefit from a specific sick leave pay which is better compensated than ordinary sick pay (up to 90 per cent of the monthly remuneration).</p>	<p>The French government has initially indicated that it will rule against the possibility of dismissing employees during the Covid-19 pandemic. However, no decision has yet been taken and the government has indicated that it is most complex to rule on this topic. Nevertheless, the short-time work scheme mentioned in 1. Furloughs aims, in practice, to prevent redundancies and help companies to maintain their workforce through the crisis period.</p>	<p>From a practical standpoint, either employees work or are on a short-time work scheme as described in 1. Furloughs, with the state allowance mentioned in 5. Subsidies.</p> <p>In addition to the above, employees who cannot work remotely and have children under 16 at home, benefit from sick leave pay indemnified at up to 90 per cent of their remuneration without any waiting period. It is the same for people who are considered to be vulnerable to Covid-19 or who have been in contact with a person diagnosed with the virus.</p>	<p>When an employer chooses to apply for the short-time work scheme mentioned in 1. Furloughs, they gain several public benefits:</p> <ul style="list-style-type: none"> • the French State grants an allowance to the employer that amounts to the short-time work indemnity paid to the employees up to €4,849.16; • short-time work indemnity is exempt from social security contributions except for specific reduced contributions of 6.7 per cent. 	<p>French employees are eligible for regular public health benefits and if documented as sick, the employer will need to pay salaries to the extent required under mandatory employment laws and applicable collective bargaining agreements.</p> <p>As a consequence of Covid-19 sick pay is granted from the first day of absence if the absence is caused by the virus and the employee otherwise meets the law's conditions for sick pay.</p>	<p>New health and safety regulations have been put in place to protect workers from contracting Covid-19 in the workplace:</p> <ul style="list-style-type: none"> • holding meetings of the economic and social committee by new use of digital communications; - holding court hearings in video sessions; - the short-time work scheme described in 1. Furloughs and 5. Subsidies, has been duly amended to help companies facing the crisis and then avoid redundancies even if they are not outlawed; • possibility of imposing six days paid holiday leave on employees, subject to a collective agreement, and up to ten overtime compensatory days. <p>Subject to the above exceptions, general French labour law has not been modified or suspended due to the Covid-19 pandemic.</p>
Germany	<p>There are no statutory rules on furloughs in Germany. Employers may not unilaterally require their staff to take leave. Nevertheless, if an employer decides unilaterally to suspend the requirement to work,</p>	<p>Holiday leave</p> <p>When determining the annual leave, employers in general have to take into account the leave requests of the worker unless it is precluded by urgent operational needs or by the leave</p>	<p>No. General statutory protection against dismissal continues to apply. As the level of protection for employees is already reasonably high, no further measures are expected. An</p>	<p>Apart from state funded short-time working allowances (<i>Kurzzeitergeld</i>), public benefits aimed primarily at families with children have been extended:</p> <ul style="list-style-type: none"> • Wages compensation due to school and day-care 	<p>Compensation for payments during quarantine</p> <p>While employers are generally obliged to continue paying sick employees for up to six weeks, they can request full compensation for continued wages</p>	<p>Under statutory healthcare regulations, all costs for treatment of illnesses including Covid-19 are borne by statutory Health Insurance.</p> <p>While as a general rule, employers must</p>	<p>New health and safety regulations have been put in place to protect workers from workplace Covid-19 infection. Current discussions include:</p> <ul style="list-style-type: none"> • extending the time limits under which employees can start proceedings after being dismissed;

	<p>employees remain entitled to claim the continued payment of wages.</p> <p>However, company holidays may be agreed between employers and works councils resulting in the temporary closure of operations and the obligation of employees to take statutory or contractual holiday for the respective period. While employees are still entitled to continued payments, businesses do not build up a holiday backlog which has to be granted, once the economy begins to strengthen following the Covid-19.</p>	<p>requests of other workers who deserve priority from a social point of view. Covid-19 and its consequences for the company workload might give employers the right to set employees on forced furloughs. In any case, employees remain entitled to the continued payment of wages.</p> <p>Voluntary employer/employee agreement The company and employee may voluntarily conclude an agreement on unpaid leave or a reduction in working hours and/or remuneration.</p> <p>Works council agreement on reducing working hours Employer and works council may agree on temporary reduction of working hours (down to no hours) effecting a temporary reduction of remuneration (<i>Kurzarbeit</i>).</p> <p>Easier access to state funded short-</p>	<p>employer and works council might agree to restrictions as precondition for an agreement on reduced working hours.</p>	<p>closures – Parents who are unable to continue their work because of school and day-care closures may claim wage compensation up to 67 per cent of monthly net-remuneration (maximum €2,016), if children are aged 12 and under, alternative care cannot be provided and parents are unable to take compensatory time off for overtime.</p> <p>• Emergency Child Allowance – families with particularly low (combined) incomes who experience further income loss due to Covid-19 can apply for an emergency surcharge on Child Allowance of up to €185 per child. Formal requirements for the application have also been relaxed.</p>	<p>from authorities in the event of employees being placed under official quarantine according to the extended rules of the German Infection Protection Act. Such compensation may add up to 100 percent of all personnel costs for quarantined employees.</p> <p>Improved access to short-time working allowances (see 2. Other measures). Furthermore, the federal government has decided on substantial financial assistance for businesses, which might eventually affect their ability to maintain employment relationships such as:</p> <p>• Immediate assistance programme for own-account workers, freelancers, small companies (including farming businesses) employing up to ten people providing (non-repayable) emergency aid; and</p> <p>• easier access to credits by the state-</p>	<p>continue paying wages during the first six weeks of an employee's illness, they may request full compensation for continued wages from authorities in the event of employees being placed under official quarantine as detailed in 5. Subsidies.</p>	<p>• holding court hearings in video sessions; and</p> <p>• works councils using digital communications to make their decisions.</p> <p>General Employment Law has not been modified or suspended due to the Covid-19 pandemic except for the improved access to public funds as detailed.</p>
--	--	--	--	--	---	---	--

		time working allowances (Kurzarbeitergeld) This is now 60 or 67 per cent of the monthly net remuneration in case of a pandemic to avoid dismissals. <ul style="list-style-type: none"> • More than ten per cent of the workers shall be affected by a loss of earnings caused by regulations which reduce working hours. • There is a reduced need to use existing holiday leave days and negative work time accounts. • Social security contributions for employees receiving short-time working allowances can be reimbursed. • Temporary agency workers. (<i>Leiharbeitnehmer</i>) can also receive short-time working allowances. 			owned bank KfW for SMEs, known as the KfW Special Programme 2020.		
Ghana	<p>There is no general statutory framework for furloughs under Ghanaian law.</p> <p>However, an employer may negotiate with employees (or their trade union) for the implementation of</p>	Working from home Where the nature of work is such that the employee can work from home, employers may require employees to do so. Annual leave	<p>No.</p> <p>Termination of employment may be as follows:</p> <p>An employer can terminate the employment of an employee without assigning reasons</p>	None	The Parliament of Ghana has approved a GHS1bn Coronavirus Alleviation Programme aimed at reducing the impact of Covid-19 on businesses in Ghana. The programme includes	<p>Every person diagnosed with Covid-19 is treated free of charge at designated government Covid-19 facilities.</p> <p>Apart from free medical treatment, there have been no</p>	<p>The Labour Act and other relevant employment laws have not been modified or suspended.</p> <p>However Ghana has issued a 'stay-in-place order' under the Imposition of Restrictions (Coronavirus Disease (Covid-19) Pandemic) Instrument,</p>

	<p>employee furlough in difficult situations such as the Covid-19 pandemic. It is advisable to have a fixed period within which the furlough will be implemented.</p>	<p>Employers may require employees to take their annual leave especially where the nature of work is such that employees cannot work remotely. Employees in such cases are entitled to annual leave on full pay.</p> <p>Extended leave with reduced or no pay</p> <p>Employers may negotiate with employees to take extended leave with reduced or no pay to enable the business to survive. The terms of such extended leave with reduced or no pay must be by mutual agreement. If an employee refuses this option, the employer can terminate the employee's employment.</p> <p>Considering the Covid-19 pandemic, it is not unreasonable for an employer to implement a unilateral variation of terms of employment (such as implementation of furlough). A court could view this</p>	<p>by giving notice in accordance with the employment contract or by giving one month's notice of such termination.</p> <ul style="list-style-type: none"> • If Covid-19 causes an employer to restructure its organisation or shut down totally resulting in job losses, which would amount to a redundancy under Ghanaian law. In such a situation, the employer would be required to comply with the redundancy provisions under the Labour Act 2003 (Act 651) including notifying the Chief Labour Officer and paying redundancy pay (where applicable). • The employment contract may also be terminated due to frustration. The Ghanaian courts have held that an employer can terminate an employment contract as a result of frustration. Therefore the employer can justify termination due to frustration if – (a) performance of the employee's duties is practically impossible or 		<p>a GHS600m soft loan scheme with a two-year repayment plan for micro, small and medium-sized businesses to ensure business continuity.</p> <p>The government has waived healthcare workers' income tax from April to June 2020 but has not introduced specific subsidies targeted at assisting employers' payroll obligations.</p> <p>The government has also significantly subsidised the cost of electricity and waived all water bills for April to June 2020 to reduce overhead costs for businesses and households.</p>	<p>specific or additional benefits.</p> <p>Employees registered under the National Health Insurance Scheme are entitled to the usual public health facilities.</p> <p>Employees are also entitled to benefits under medical covers provided by employers, if any.</p> <p>An employer must grant sick leave to an employee diagnosed with Covid-19. Although the labour law requires an employer to grant sick leave, there is no requirement to pay an employee during sick leave. In practice, however, employers continue to pay employees on sick leave.</p>	<p>2020 (E.I.64) and Imposition of Restrictions Coronavirus Disease (Covid-19) Pandemic (No 2) Instrument, 2020 (E.I.65) which have come to be known as a lockdown order. These have implications on the movement of people.</p>
--	---	--	--	--	--	---	--

		leniently under the circumstances, provided that the employer communicates with employees to make them understand the necessity of implementing the changes to ensure the survival of the business.	radically different due to Covid-19, and (b) Covid-19 and its resulting effects persist for a prolonged and indefinite period.				
Greece	<p>The exceptional government measures adopted distinguish between:</p> <ul style="list-style-type: none"> • employers whose activities have been temporarily prohibited by public authority order; and • employers whose businesses have been heavily affected by Covid-19. <p>In the first case, the employment agreements of all employees are completely suspended – there is no obligation to work, and no obligation to salary. In the second case it is at the employer's discretion as to whether to suspend agreements relating to all or part of the workforce for a maximum period of 45 days between 21 March and 20 April</p>	<p>Employers who have placed all or part of their workforce in suspension may proceed to the following measure: tele-working; the transfer of personnel to other companies belonging to the same group; request from employees to work overtime without labour authority authorisation, work on rotation (ie, fewer days per week, or fewer weeks per month but on a full-time basis).</p> <p>In addition and only in cases where employees agree, to have employees take paid annual leave or unpaid leave, or change/ reduce working hours.</p>	<p>Yes, the measures adopted include prohibition of termination of employment either: in cases of a complete ban of business operations following a state order; or, in cases of businesses heavily affected by Covid-19 which have partly or completely suspended their employees' employment agreements. Any termination of employment effected after 18 March 2020 is considered null and void.</p>	<p>The government has introduced a tax free exceptional temporary financial allowance (called 'specific purpose compensation') amounting to €800 from 15 March to 30 April 2020, which cannot be seized or offset. The allowance is payable to both the employees who have been suspended due to a mandatory ban of the business as well as to the employees who have been on suspension because their employer's business has been affected by the Covid-19. This allowance can be extended by a month depending on circumstances.</p> <p>Employees with fees due to the Social</p>	<ul style="list-style-type: none"> • Extension of payment of all and any fees to the state until 30 August 2020. • Reduction of up to 40 per cent on the lease amount of the leased company's premises. • Extension of the employers' social security's fees deadline of up to six months, without imposition of interest. • In all cases of suspension of employment agreements. The Greek State will undertake all social security fees on the basis of an employee's reference salary. 	The legal provisions applicable for sickness leave remain the same in cases of Covid-19 infection.	Regular employment laws have not been suspended. But they have been partially modified as to meet the needs imposed by the government's adopted measures.

	2020. Again, there is no obligation to work and no obligation to pay salaries.	The deadline for paying the mandatory Easter allowance has been extended to 30 June 2020.		Security Authority on 31 March have been granted a three-month extension.			
Honduras	There is no general statutory framework on furloughs in Honduras.	<p>Annual leave/ vacation Prior written agreement with the employees, accrued annual leave days and public holidays may be considered as granted to the employee by the employer as compensation for those days not worked during the current Covid-19 state of emergency.</p> <p>Temporary suspension of employment contracts Subject to the compliance of certain legal requirements, the government has authorised employers to temporarily suspend employment contracts (Executive Decree 33-2020). The suspension entails the employer's right to excuse from paying salaries and employees from performing their</p>	None. From a tax standpoint, employers who do not terminate or suspend any employment contract until December (2020) will be eligible to an additional ten per cent deduction in income tax for the 2020 fiscal period, calculated on the basis of salaries paid during the current emergency situation.	None	If the employee is affiliated to the Private Contributions Regime (by its acronym in Spanish <i>RAP</i>), and their employment contract has been suspended during the Covid-19 state of emergency, the employee will be eligible to receive a temporary solidarity contribution of up to the amount of HNL6,000. Payment will be made from employee's past contributions, employer and government of Honduras temporary subsidies.	The employee is eligible for regular public health benefits. In accordance to the Hygiene and Security for the Prevention of Covid-19 Protocol (Executive Decree 019-2020), any employee diagnosed with Covid-19 will be entitled to receive sickness benefits by the Honduran Social Security Institute from the fourth day of absence until the day which laboratory results are obtained confirming that the employee no longer has Covid-19. The first three days of absence are paid in full by the employer, after day four to the extent required under mandatory employment laws.	Regular employment laws have not been modified or suspended.

		duties during the validity of the cause of suspension (employment contracts are not terminated). Once the cause for suspension has concluded, employees must return to their normal working conditions always maintaining their same job position, salary, labour benefits and seniority. The suspension of employment contracts must be approved by the Labour Secretary.					
India	<p>India's labour laws do not reference 'furlough'.</p> <p>In general, employees cannot be forced to take leave.</p> <p>The government has also directed employers to continue paying wages during the lockdown period and not to terminate employment. The government has clarified that employees will be deemed to remain in employment, if the establishment is closed due to lockdown.</p>	<p>There are provisions with respect to worker lay-offs under India's labour laws. Lay-off includes failure, refusal or inability of the employer to give employment to its workers on account of certain conditions including natural calamity, and can be considered as a temporary measure. The employer is however required to follow certain procedures. In certain cases, prior government approval may be required.</p>	<p>The government has directed employers not to terminate employment. The government has also clarified that employees will be deemed to remain in employment, if the establishment is closed due to lockdown.</p> <p>Despite government directives, some employers have terminated their workers' employment. In some cases, notices have been issued by the labour authorities.</p>	<p>The government has decided to pay wages of up to 24 per cent in the individual social security (provident fund) account of eligible employees up to certain limits, in cases of employers having less than 100 employees and 90 per cent of those employees draw wages below the prescribed limits.</p> <p>It has also been suggested that certain government funds be used for employee benefits in</p>	<p>The government has decided to pay wages of up to 24 per cent in the individual social security (provident fund) account of eligible employees up to certain limits, in cases of employers having less than 100 employees and 90 per cent of those employees draw wages below the prescribed limits.</p> <p>Additional time has been provided for employers to make certain statutory contributions and for</p>	<p>In case of Covid-19 infection, eligible employees may be eligible to approach the government-prescribed hospital for sickness benefits, especially those covered under the government-managed state insurance scheme.</p> <p>In case of Covid-19 infection, certain states have recommended employers grant additional paid leave for up to 28 days.</p>	<p>Regular employment and labour laws have not yet been modified.</p> <p>However, the government orders and advisories restricting employment termination and wage cuts are likely to make it challenging for employers to initiate cost-cutting measures in spite of compliance with the applicable labour laws and contractual arrangements.</p>

	<p>Some ministers have made statements publicly that employers are better of reducing wages rather than terminating workers' employment.</p>	<p>The Indian government has directed employers to continue to pay wages during the lockdown period and not to terminate employment. Also, the government has clarified that employees will be deemed to remain in employment, if the establishment is closed due to lockdown.</p> <p>In spite of government directives, some employers have initiated cost-cutting measures such as forced leave, unpaid leave, delaying joining dates, wage reductions etc. Some of them have obtained employee consent to reduce the litigation risk.</p> <p>A writ petition has been filed by a private employer challenging the government directives to continue paying wages.</p>		<p>sectors such as construction, mining, etc.</p>	<p>labour law compliances.</p>		
Indonesia	<p>Furlough is not recognised under the Indonesian labour laws and no specific</p>	<p>Annual leave and temporary salary reductions</p>	<p>No. The Ministry of Manpower has issued Circular Letter No.</p>	<p>Presidential Regulation No 36 of 2020 on the Enhancement of</p>	<p>The Government of Indonesia has taken urgent action to support businesses,</p>	<p>During their isolation or quarantine period, employees who are categorised as</p>	<p>The Manpower Law has not been modified or suspended.</p>

	<p>regulations on furlough have been issued in relation to Covid-19.</p> <p>Although furlough is not recognised, it is possible for permanent employees but only with their written consent. This is due to the 'no-work-no pay' principle under Law No 13 of 2003 on Manpower (the Manpower Law). Nevertheless, we have heard of very few companies applying for this scheme in Indonesia.</p> <p>In practice it is currently common for some companies to apply for unpaid leave even though this term is not recognised under the Manpower Law, but it is possible with the (permanent) employee's written consent. Unpaid leave is usually applicable to employees who wish to take leave but do not have enough accrued annual leave. This issue should be clearly regulated in employment agreement, company regulations and</p>	<p>An employer can attempt to encourage employees to take annual leave.</p> <p>During annual leave employees should be paid, but the company can reduce salaries with employees' prior consent and several requirements under the usual laws must be observed.</p> <p>Temporary reduction in employees' working hours</p> <p>Current labour regulations recognise a reduction in working hours as a method for avoiding termination of employment.</p> <p>An employer can arrange a reduction in working hours without the employees' prior consent. However, if it is to include a salary reduction, then employees' consent is required.</p> <p>Some companies also defer salaries payment to their employees for a certain period, eg,</p>	<p>M/3/HK.04/11/2020 on The Protection of Employees and Business Continuity in relation to Covid-19 Prevention and Countermeasures (CL 2020).</p> <p>CL 2020 encourages employers to prepare their plans for facing the Covid-19 pandemic to minimise the transmission of the virus at work and maintaining businesses continuity.</p> <p>Under CL 2020 companies that limit their business activities to comply with government policies on the prevention of and countermeasures against Covid-19, and consequently, instruct some or all of their employees to not come to work while taking into account business continuity, must have an agreement between the employer and the employees on any change to the amount and method of salary payments.</p>	<p>Work Competence Through Pre-Work Card Benefits (PR 36) was issued on 28 February 2020. The main targets of PR 36 to become Pre-Work Card Holders (Card Holders) are those whose employment has been terminated, are unemployed, or wish to enhance their skills.</p> <p>The maximum benefits to which Card Holders are entitled are training and incentives. Incentives are provided to those who have completed the training.</p> <p>On 27 March 2020, the Coordinating Minister of Economic Affairs issued Regulation No 3 of 2020 (Regulation 3/2020) as an implementing regulation of PR 36. However, Regulation 3/2020 does not specify the level of the incentives. It only divides them into two categories: training incentives and work survey incentives.</p>	<p>applicable from April to September 2020 under the following regulations:</p> <ul style="list-style-type: none"> Minister of Finance Regulation No 23/PMK.03/2020 on Tax Incentives for Taxpayers who are Affected by the Outbreak of the Coronavirus Disease. This provides an exemption from income tax under article 21, income tax under article 22 and a 30 per cent reduction in income tax instalments under article 25. Government Regulation in Lieu of Law No 1 of 2020 on State Financial Policy and the Stability of Financial Systems for the Handling of the 2019 Corona Virus Disease (Covid-19) Pandemic and/or In Order to Address Threats that Endanger the National Economy and/or the Stability of Financial Systems. This reduces corporate income tax from 25 to 22 per cent for the 2020 and 2021 tax 	<p>Persons Under Observation (<i>Orang Dalam Pemantauan</i> – ODP) or suspected Covid-19 cases, are to be paid their salaries in full.</p> <p>Employees who do not come to work due to the Covid-19, are to be paid their salaries according to prevailing laws and regulations.</p>	
--	--	--	--	--	--	--	--

	collective labour agreement.	after which the income is earned or the Covid-19 pandemic comes to an end.	Termination of employment should be a last resort and before conducting a mass termination, Ministry of Manpower Circular Letter No. SE-907/MEN/PHI-PPHI/X/2004 on the Prevention of Mass Terminations should be observed such as temporarily sending employees home in rotation (on full pay unless otherwise agreed).		years, and then to 20 per cent for 2022. Local corporate taxpayers which are publicly-listed companies, subject to certain requirements, may be granted a further three per cent reduction for the respective tax years.		
Ireland	<p>The term 'furlough' is not generally used in Ireland. A temporary suspension of the employee from work is instead referred to as 'lay-off'.</p> <p>There is a statutory basis for placing employees on lay-off set out in Section 11 of the Redundancy Payments Acts 1967-2015. However, in order to place an employee on unpaid lay-off, an employer should ensure that it has a contractual entitlement to do so or that there is an established custom and practice for such lay-off within the business. If there is not, an employer</p>	<p>Short-time</p> <p>Short-time is a temporary reduction in hours or pay by 50 per cent or more due to a reduction in available work.</p> <p>There is a statutory basis for short-time set out in section 11 of the Redundancy Payments Acts 1967-2015. However, to reduce employee's pay while on short-time an employer should ensure that it has a contractual entitlement to do so or that there is an established custom and practice for same. If there is not, an employer would</p>	No	<p>Pandemic Unemployment Payment</p> <p>This has been introduced by the government for employees who have been placed on lay-off (and not retained on payroll) OR made redundant due to the impact of Covid-19. The payment of €350 per week is claimed directly by the employee from the Department of Employment Affairs and Social Protection.</p> <p>Temporary Wage Subsidy Scheme Eligible employees can continue to work</p>	<p>Temporary Wage Subsidy Scheme The government introduced this scheme on 26 March 2020. Tis aim is to encourage employers to retain employees by offering state support to eligible employers. It is expected that the scheme will last for 12 weeks.</p> <p>The scheme is open to employers from all sectors (excluding the public service and non-commercial semi-state sector) regardless of size, including not-for-profit organisations and charities. To be eligible, employers</p>	<p>Covid-19 Enhanced Illness Benefit</p> <p>An employee (or someone who is self-employed) and who is told to self-isolate by a doctor or the Health Service Executive or has been diagnosed with Covid-19 by a doctor, and is absent from work or confined to their home or a medical facility, may apply for an enhanced Illness Benefit payment of €350 per week. Payments are for a maximum of two weeks where an individual is self-isolating and for a maximum of ten weeks if an</p>	<p>Until 24 March 2020, an employee on lay-off or short-time, or a mixture, for: (a) four or more consecutive weeks; or (b) six or more weeks within a 13-week period, could seek to be made redundant. However, through emergency legislation, the government has suspended the right of employees on short-time or lay-off to trigger redundancy during the Covid-19 pandemic and until at least 31 May 2020.</p>

	<p>would have to get the individual consent of the employee to be placed on unpaid lay-off. Where there is no entitlement or agreement to place an employee on unpaid lay-off, the current emergency health situation may constitute an exceptional circumstance, such that an employer must place an employee on unpaid lay-off for as long as the crisis persists. There is the risk of a claim for breach of contract or a statutory claim under the Payment of Wages Act 1991 if unpaid lay-off is implemented without a legal entitlement or employee agreement but it remains to be seen how such claims would be viewed by relevant courts/employment tribunals.</p>	<p>have to get the individual consent of the employee to be placed on reduced pay during short-time. Where there is no entitlement or agreement to place an employee on reduced pay during a period of short-time, the current emergency health situation may constitute an exceptional circumstance, such that an employer must place an employee on reduced pay short-time for as long as the crisis persists. There is the risk of a claim for breach of contract or a statutory claim under the Payment of Wages Act 1991 if reduced pay short-time is implemented without a legal entitlement or employee agreement but it remains to be seen how such claims would be viewed by relevant courts/employment tribunals.</p> <p>Reducing working hours The reduction of working hours (with</p>		<p>OR be on lay-off OR reduced hours. In general terms, the Scheme will refund employers up to a maximum of €410 per week for each qualifying employee (now earning less than €76,000 gross per annum), with the aim of the Scheme being to encourage employers to retain employees on the payroll. To qualify for the Scheme, employers must be able to demonstrate that, as a consequence of the Covid-19 health crisis, in the period 14 March 2020 to 30 June 2020, it is likely that there will be at least a 25 per cent reduction either in turnover or customer orders and that the employer's ability to pay staff as normal will be affected as a result.</p>	<p>must demonstrate that in the period 14 March 2020 to 30 June 2020, it is likely that there will be at least a 25 per cent reduction in either in turnover or customer orders received and that the employer's ability to pay staff as normal will be affected as a result.</p> <p>The amount of subsidy payment available varies according to employee salary level:</p> <ul style="list-style-type: none"> • up to 85 per cent for employees earning less than €24,400; • up to €350 for employees earning €24,400-€31,000; • up to €410 for employees earning €31,000-€38,000; • a tiered approach for employees earning in excess of €38,000, with a maximum payment of €350. 	<p>individual has been diagnosed with Covid-19. Individuals certified for less than ten weeks will be paid for the duration of their certificate.</p> <p>There is no statutory obligation on employers to pay employees on sick leave. Therefore, an employer's obligations depend on any contractual and/or sick pay policy provisions in place.</p>	
--	---	---	--	---	---	---	--

		<p>a commensurate reduction in pay) but not to the extent which comes within the definition of short-time (to less than 50 per cent) is also an option. In order to implement a valid reduction express written agreement from affected employees would have to be sought.</p> <p>Reducing pay Pay is a core term and condition of employment and thus cannot be varied unilaterally. In order to implement a valid reduction in pay, the employer would need to obtain the express written agreement of all affected employees.</p> <p>Other pay measures As an alternative to applying pay reductions, other potential options which could be considered are wage or bonus deferrals or pay freezes. Again, depending on contractual provisions in place any such measures are likely to require</p>					
--	--	--	--	--	--	--	--

		<p>employee agreement.</p> <p>Statutory leave An employer could consider requests from employees to use statutory leave such as parental leave, paternity leave, parents' leave or carers' leave.</p> <p>The request for the statutory leave listed above should be made by the employee. An employer cannot force an employee to take such leave.</p> <p>Annual leave An employer could encourage the taking of annual leave by employees. It could also consider mandating a certain period of annual leave but to do so it must engage with the employees at least 30 days in advance of the date upon which the leave is due to commence. Any such mandate would need to take account of the employees' opportunities for rest and reconciliation of family responsibilities and</p>					
--	--	--	--	--	--	--	--

		should not be unreasonable.					
Israel	<p>Yes – As a general rule an employer can place employees on an unpaid leave of absence. It can do so with employee consent or, subject to the risks and considerations described below, unilaterally.</p> <p>Under ordinary circumstances, any substantive change in an employee's employment terms requires the employee's consent or, in the absence of consent, a hearing process. But, in light of the extraordinary present circumstances, it may be reasonable for an employer to implement changes unilaterally.</p> <p>Whether a unilateral change is appropriate depends on the employer's specific situation – including, among other things, the impacts of the Covid-19 crisis on the employer and its industry and the number of employees affected by the change. In any event,</p>	<p>Requiring use of annual leave</p> <p>In principle, employers can require employees to take annual leave at certain times. Under applicable legislation, employers can require employees to take holiday leave of up to six days, with immediate effect. However, if the period of mandatory holiday leave exceeds six days, the employer must give employees at least 14 days' notice regarding the required use.</p> <p>Reductions in scope of work or pay (or both)</p> <p>Either of these changes would constitute a change in employment terms and therefore, under ordinary circumstances, would require employee consent or a hearing process. However, please see 1. Furloughs for a discussion of unilateral changes</p>	Only in a very limited manner. Employers may not terminate an employee based on absences due to mandatory Covid-19 quarantine.	<p>Unemployment benefits</p> <p>The National Insurance Institute and Employment Service established, by emergency regulations, more flexible standards for obtaining unemployment benefits including in situations of unpaid leave. These more flexible guidelines may be relevant to employers as they plan how to restructure their workforce.</p>	Although not specifically oriented towards employers, the government has also established a special loans programme for small to medium-sized businesses, created a grants programme for businesses affected by the Covid-19 pandemic (including self-employed workers), and also offered self-employed workers the ability to withdraw from accrued pension savings without tax implications (within certain limits).	<p>There is currently no legislation offering enhanced healthcare benefits as a result of a Covid-19 diagnosis or potential exposure. However, an employee who is ill or who subject to mandatory quarantine as a result of Covid-19 or potential exposure is entitled to use accrued sick leave during that period of illness or mandatory quarantine.</p> <p>If employees are absent from work due to the mandatory home quarantine of a child (under the age of 16 years old), they may also use accrued sick leave for this purpose (up to six days per year).</p> <p>An employer may not require an employee to provide a medical certificate for absence due to mandatory home quarantine. Instead, the government has published a comprehensive medical certificate</p>	<p>For the most part, normal employment laws have not been modified or suspended.</p> <p>However, recent legislation has modified the process for obtaining ministerial approval of a change in employment terms affecting certain 'protected' employees. This modification, however, only applied only for a limited period between 6-17 April 2020.</p>

	<p>the employer must act in good faith and attempt reasonably to minimise the effects on the employees.</p> <p>This course of action, however, entails some risk. An employee who experiences a negative unilateral change in an employment term or condition could argue that the change is a 'material deterioration' in the employee's terms and conditions of employment and that, as a result, the change constitutes 'constructive dismissal'. Under this argument, the employee can assert a claim for statutory severance pay. An employee could potentially also assert a claim for breach of the employment contract, but we view this claim as unlikely.</p> <p>In addition, an employer may not unilaterally place certain protected employees on unpaid leave without ministerial approval. This group includes: a pregnant employee; one who has just returned from</p>	<p>under the current extraordinary circumstances.</p>				<p>for this purpose, which contains an employee declaration; this is all that the employer can require from the employee for purposes of sick leave administration.</p> <p>An employee who has been diagnosed with Covid-19 and proves they were infected in the workplace may be entitled to additional benefits from the National Insurance Institute.</p>	
--	---	---	--	--	--	--	--

	<p>maternity leave; or an employee undergoing fertility treatment.</p> <p>Please note that if employees are represented by a union, there is an obligation to consult the union about any significant change in the workplace. In such cases, the employer will have a duty to disclose information about the proposed change, consult the union, and, in some cases, reach an agreement with the union regarding the change.</p> <p>Different rules apply in the public sector.</p>						
Italy	<p>Many Italian companies have reduced or even fully suspended their activities. Many businesses considered 'non-essential' have been forced by government to stop. As a consequence, those employees who cannot continue their work from home are suspended from work and most of them are under social schemes (wage subsidy plans) relating to the Covid-19 pandemic which</p>	<p>Annual leave At the outbreak of the emergency, it was debated whether or not an employer can require their employees to use up accrued annual leave, and whether accrued leave days need to be used up before accessing social schemes. While the law authorises employers to decide unilaterally when holiday leave must be used, some limits</p>	<p>The government has introduced a temporary ban on dismissing employees. Until mid-May 2020 it is prohibited from making employees redundant on a collective or an individual basis. This period may be further extended with legislation expected before the end of April. The ban does not apply to limited categories of workers who can be dismissed at will,</p>	<p>Bonuses for onsite employees A non-taxable salary increase of €100 pro-rated for March 2020 has been provided to employees who were required to work onsite and not at home, provided that their gross annual income does not exceed €40,000.</p> <p>Paid parental leave While school closures remain in force, an extraordinary leave</p>	<p>The government has introduced targeted subsidies for employers who have been forced to suspend employees due to interruption or reduction of their business activities due to the Covid-19 pandemic:</p> <ul style="list-style-type: none"> • <i>Cassa Integrazione Guadagni Ordinaria</i> (CIGO) is a fund available to industrial companies staffed with more than 15 employees; it covers a nine-week period 	<p>Employees who are diagnosed with, or suspected of having Covid-19 are placed on sick leave. To be on legitimate sick leave, an employee must send a medical certificate to their employer. Employees on sick leave receive their salary for a period of up to 6/12 months or more, in full or in part, depending on the collective bargaining agreement. The amounts are fully</p>	<p>Some amendments in favour of employees have been made in the employment legislation. The main changes are the introduction of the temporary ban on dismissals, and treating quarantine periods as sick leave, not to be included as part of the maximum period of sick leave during which a job is protected. In addition, the requirement to recruit a proportion of disabled employees has been suspended until mid-May. This requirement was applicable to employers of more than 15 employees.</p>

	<p>have been made available by the government (see 5. Subsidies).</p>	<p>have been introduced via the most common collective bargaining agreements. The recent government measures have generally encouraged the use of accrued holiday leave, but a Protocol dated 14 March 2020, signed by the employers' associations and the employees' trade unions establishes that annual holiday leave can only be taken only <i>after</i> the use of social schemes. Despite this uncertainty in the regulatory environment, it is generally considered possible to encourage or even impose the use of accrued leave. There is also no mandatory provision imposing that annual holiday leave must be fully used before having access to social schemes. Nevertheless, some Regions have placed this pre-condition for the use of social plans (see 5. Subsidies).</p> <p>Remote working</p>	<p>including for instance domestic workers.</p> <p>Based on the interpretation of the above legal provisions, the above ban should also not apply to the individual dismissal of executives (<i>dirigenti</i>), whose employment termination is regulated by ad-hoc rules. However the matter is much debated and remains uncertain.</p>	<p>of 15 days (overall) has been made available to parents of children under 12, and without age limits for disabled children. It is not available if one parent is unemployed or suspended under a social scheme. The leave is paid by social security authority (INPS) with an allowance equal to 50 per cent of salary. As an alternative, parents may benefit from a voucher of €600 for baby-sitting services.</p> <p>Unpaid parental leave An unpaid leave has been made available to parents of children aged from 12 to 16 for the period of school closure. The leave may be used by one parent at a time and cannot be used if one parents is unemployed or suspended under a social program.</p> <p>Leave for the disabled The ordinary leave granted to people with serious disabilities or employees who take</p>	<p>between 23 February and 31 August 2020, and applies to all suspended employees who were in the workforce on 17 March 2020.</p> <ul style="list-style-type: none"> • <i>Fondo d'Integrazione Salariale</i> (FIS) is a fund covering non-industrial enrolled employers who are staffed, as an average, by more than five employees. It also lasts for a nine-week period and is available to all employees who were in force on 17 March 2020. • <i>Cassa Integrazione Guadagni in deroga</i> (CIGD) is a tool which has been made available to all businesses, even very small ones, which are not covered by CIGO or FIS. It has a maximum duration of nine weeks and is managed at a regional level. Each Region has established its own procedures. <p>Within all the above schemes, which normally imply a consultation with</p>	<p>paid by the employer or partially reimbursed by INPS eg, for blue-collars workers and white collar employees in the commercial sector.</p> <p>Quarantine The government has extended the above provisions on sick leave to employees that have been quarantined by the health authorities.</p> <p>Disabled employees Until 30 April 2020 disabled employees or employees affected by serious diseases had the right to be absent from work and this absence is treated as hospitalisation and so they will be considered as being on sick leave.</p> <p>Covid-19 contracted at work In such cases periods of quarantine and self-isolation are considered leave due to accidents at work and are therefore indemnified by the competent public insurance authority</p>	
--	---	---	--	--	--	--	--

		<p>Since the outbreak of the emergency the government recommended maximising the use of working from home. Although remote working is normally permitted only with employee consent, it is currently possible to adopt such working practices in the absence of individual agreements. Other bureaucratic steps have also been eased, including health and safety information requirements.</p> <p>Individual agreements individual agreements can always be reached to change an employee's employment from full to part-time, even on a temporary basis. However limitations exist on individual agreements to reduce an employee's pay, even on a temporary basis.</p>		<p>care of people with serious disabilities (Law n 104/92) has been increased by 12 days in March and April 2020 (to be added to the ordinary three per month, therefore making a total of 18 days in March and April). The leave is paid by INPS with an allowance equal to 100 per cent of salary.</p>	<p>trade unions before implementation, employees who are suspended from work receive an allowance from INPS equal to 80 per cent of lost salary with a net cap of €1,129 per month.</p> <p>Deferred social security contributions payments The payment of social security contributions due in April and May 2020 is suspended, and can be made by 30 June for companies:</p> <ul style="list-style-type: none"> • with an annual turnover of up to €50m that incurred in a 33 per cent monthly turnover reduction in March and April 2020 compared to the same months in financial year 2019; • with a yearly turnover exceeding €50m that incurred in a 50 per cent monthly turnover reduction in March and April 2020 compared to the same months in financial year 2019. <p>The payment of social security contributions is also</p>	<p>(INAIL). Covid-19 is assumed to have been contracted at work for healthcare professionals and employees whose work is exposed to the public.</p>	
--	--	--	--	--	---	---	--

					suspended until 31 May 2020 for companies operating in business sectors severely affected by Covid-19, such as: sport, arts, culture, tourism, transport, education, entertainment and catering.		
Kenya	In Kenya there are no statutory provisions relating to furloughs.	<p>Annual leave Under Kenya's Employment Act, employees are entitled to at least 21 days' leave with full pay after 12 consecutive months of service. Employers may have their employees use their annual leave entitlement during this period to mitigate its impact.</p> <p>Unpaid leave This is not expressly provided for in statute and accordingly, employees may only go on unpaid leave if agreed with their employer. This means that employees may go on unpaid leave for such duration as may be agreed between the two parties.</p>	<p>No.</p> <p>There is however a proposal in parliament to introduce statutory amendments to prohibit employers from terminating a contract of service or dismissing an employee for the duration of the Covid-19 pandemic. These have not yet been enacted into law.</p>	<p>To cushion employees from the impact of Covid-19 the following tax reliefs have been enacted:</p> <ul style="list-style-type: none"> • 100 per cent tax relief for persons earning up to a gross monthly income of KES24,000; and • a reduction on income tax top rate (Pay As You Earn (PAYE) from 30 per cent to 25 per cent. <p>Other than these general income tax reliefs, the government has not introduced targeted financial aid for employees affected by the pandemic</p>	None	<p>Covid-19 treatment is provided free of charge by the government subject to the patient being treated at a government-designated health facility.</p> <p>The Occupational Safety and Health Act, 2007 requires that employers put certain measures in place to ensure employees' health, safety and welfare in the workplace. The Occupational Safety and Health Advisory on Covid-19 advises employers to inter alia promote and practice hygiene at the workplace, promote stay at home policies for employees and also promote prompt reporting of suspected cases. In the event that an employee is</p>	Regular employment laws have not been modified or suspended. However there is proposal to amend the Employment Act to provide that where the pandemic adversely affects the ability of an employer to pay salaries or wages, the employer shall not terminate contracts of service or implementing salary cuts.

		<p>Pay cuts/reduced working hours Employers may also implement pay cuts with employees' written consent or reduce working hours, thus reducing pay.</p>				<p>diagnosed with Covid-19, the employee is entitled to up to 30 days sick leave on full pay and a further 15 days sick leave with half pay in each year subject to production of a medical certificate as proof of incapacitation. In the event that an employee exhausts their sick days the employee may request the employer to deduct days from their annual leave or negotiate a salary reduction. With regard to employees suspected to have the Covid-19 virus the employers should consider the time in quarantine or self-isolation as sick leave and such an employee would be entitled to a full sick leave pay during the period.</p>	
Malaysia	Enforced furloughs are not permissible.	Other measures available are implementation of unpaid leave, the use of annual leave/holiday leave, stand-downs, temporary lay-offs, provided these are carried out with an employee's consent.	<p>No new measures have been introduced.</p> <p>In the event that an employer facing financial difficulties due to the Covid-19 epidemic, the employer may implement</p>	<p>Employee Retention Programme (ERP) MYR600 is provided for employees earning less than MYR4,000 and are required to take unpaid leave for a period of one to six months where the</p>	<p>Wage Subsidy Programme (WSP) All companies with local employees each earning a monthly salary of up to MYR4,000 are entitled to receive wage subsidies for eligible employees as follows:</p>	The National Disaster Management Agency (Nadma) provides assistance of MYR100 per day to Malaysian employees who have lost their source of income or are not being paid	Regular employment laws have not been modified or suspended.

			<p>retrenchment exercise provided that the employer complies with the necessary redundancy and retrenchment laws.</p>	<p>unpaid leave notice is issued from 1 March 2020 onwards. Employees are required to have registered and are contributing to EIS (Employment Insurance System).</p>	<ul style="list-style-type: none"> • MYR600 per month per employee for companies with more than 200 employees. • RM800 per month per employee for companies with 75 to 200 employees. • RM1,200 per month per employee for companies with less than 75 employees. <p>This assistance is for a three-month period and is specifically for employers registered with the Companies Commission of Malaysia (SSM) or local authorities before 1 January 2020 and registered with the Social Security Organisation (SOC SO). For companies in the first two categories, there is an added requirement of a 50 per cent decrease in revenue or sales figures compared with figures for January 2020 or the following months. Employers accepting this assistance are required not to retrench employees, reduce wages, or order employees to</p>	<p>throughout the duration of the Observation and Surveillance Order for Covid-19 Contact under section 15(1) of the Prevention and Control of Infectious Diseases Act 1988 or are in treatment on a hospital ward authorised by Ministry of Health for Covid-19 (warded).</p> <p>If an employee is hospitalised for testing positive for Covid-19 or placed under a quarantine order, they will be entitled to paid sick leave in accordance with the employment contract. Employers are encouraged to provide extra remuneration to employees who exceed their paid sick leave entitlement.</p>	
--	--	--	---	--	---	---	--

					<p>take unpaid leave, for at least a period of six months, (three months during the subsidised period and three months after).</p> <p>Further, the following government financial assistance have been made available, subject to certain requirements:</p> <ul style="list-style-type: none"> • Employer Advisory Services (EAS) programme which includes options for deferral of payments, restructuring, and rescheduling of employer contributions for Employees Provident Fund (EPF). • Exemption of payment for Human Resources Development Fund (HRDF) levy for all sectors for six months beginning April 2020. 		
Mexico	Article 42 Bis of the Federal Labour Law (FLL), contemplates the declaration of	Pursuant to the FLL, an employer may determine when employees take	No. For reasons of stability, the right to remain employed is still enforceable.	Deferred social security fees, with up to 22 per cent	None. To date, Mexico is providing subsidies and extraordinary	The social security system is in full service. Fees are paid and the public	Congress representatives from the ruling party are pushing to amend the current health contingency

	<p>health contingency issued by the relevant authorities as a cause for collective suspension of work.</p> <p>In the event that the relevant health authority declares a health contingency, the employer is required to suspend work in the workplace, exempting employees from going to work. No wages are paid.</p> <p>In such event, the employer is required to provide workers with an indemnity consisting of one day's general minimum wage applicable to each day for which the contingency occurs, for a maximum period of a month.</p> <p>Note that the Mexican government did not expressly recognise Covid-19 as a 'health contingency' and instead declared it as a health emergency (<i>force majeure</i>), forcing employers to pay salaries, even if they suspended activities. In this scenario, employers must obtain judicial</p>	<p>accrued holiday leave.</p> <p>While the Mexican government has persuaded employers to pay salaries, it is also encouraging parties to enter into voluntary agreements, which include:</p> <ul style="list-style-type: none"> • leave of absence with pay or reduced pay; • a temporary reduction in working hours with reduced salary; • working from home with a full working schedule, or a reduced schedule and pay; • flexible hours and flexible salary; • anticipation of salaries for sales representatives, subject to variable compensation. 	<p>Collective terminations of employment must have been previously approved by the Labour Board as a result of a summary procedure, previously filed by the employer.</p>	<p>annual interest, and 48 months financing.</p>	<p>supports at 0.3 per cent of the GDP.</p>	<p>health is providing services. The social security authority is recognising Covid-19 as a professional disability not a general illness. The difference relates to disability allowance: for general illnesses the social security system pays up to 65 per cent of the registered salary; for professional disability 100 per cent of salary is paid.</p> <p>Private insurance policies remain in effect and individuals resort to private health care.</p>	<p>indemnity in such a way that salaries are still paid during health crises such as Covid-19. The initiatives have not yet been presented as they are under review at the Labour & Social Security Commission.</p>
--	---	---	---	--	---	--	---

	authorisation to cease paying wages.						
Mozambique	There is no general statutory framework on furloughs in Mozambique.	<p>Suspension from work An employer may suspend employment contracts for economic reasons, attributable to the market, technology, disasters and other events that affect or may foreseeably affect the normal company business, which include. In our opinion this would include a pandemic. During the period of suspension the parties' rights, duties and guarantees that are inherent to the performance of work shall be suspended except for the general duties of respect and loyalty. Throughout this period of suspension employees shall be entitled to 75 per cent pay in the first month, 50 per cent pay in the second month and 25 per cent pay in the third month. Such remuneration shall never be less than the national minimum wage.</p> <p>Annual leave</p>	No	None	There are not actually subsidies granted to employers, however some measures have been taken to alleviate the effects of Covid-19. The government only adopted some tax and social security facilities in accordance with: • exemption from paying personal income tax, but only for those commercial entities that do not exceed a volume of business equivalent to MZN2,500,000.	<p>In case of proven Covid-19, subsequent absences must be paid by the Social Security System (called the Social Security National Institute) from the third day of sickness. The employer is not required to remunerate the employee for their days of absence.</p> <p>A waiver of fines and reduction in late payment interest has been granted to commercial entities (employers) by Social Security National Institute.</p>	Regular employment laws have not been modified. However during the State of Emergency the Mozambican Labour Courts will be applying the regime of judicial holidays, without prejudice to urgent matters. All procedural, administrative and disciplinary proceeding deadlines are suspended for the duration of the State of Emergency.

		<p>The rule is that the employer cannot impose employees to take holidays during the pandemic. However, it can be possible by agreement of the parties.</p> <p>Working from home If there are conditions, mechanisms must be adopted to ensure the continuation of work from home on full payment.</p>					
Namibia	Labour Legislation does not provide for special leave provisions for current pandemic. With movement restrictions, employees are not on leave.	<p>Pursuant to Section 23(5) of the Labour Act, employers can arguably require employees to take vacation leave during the lockdown period providing that the employer may determine when leave may be taken.</p> <p>Voluntary agreements can be concluded regarding leave where no accrued leave credit is available.</p> <p>There are voluntary agreements for reduction of salary during or post lockdown period. Reduction of working</p>	Statutorily not yet.	Through the government's Economic Relief and Stimulus Package (Stimulus Package), the government will provide a once-off payment of NAD750 (Emergency Income Grant) to employees who have lost their jobs during the pandemic in the formal and informal sectors. This payment is based on a poverty line of approximately NAD250 per week. The qualifying employees must be Namibian citizens aged 18-60, who are not currently benefitting from any	<p>In order to pay employees, employers may seek loans equal to 1/12th of their tax payment for the previous year (2019-2020) from recognised banking institutions. The loans will be backed by government guarantee.</p> <p>Employers and employees registered with SSC under the Social Security Act, 1994, will receive a contribution waiver for a three-month period.</p>	<p>Patients are treated at state facilities.</p> <p>Employers have to grant their employees sick leave. Where sick leave is exhausted, a claim can be submitted to the Social Security Commission under the Employee's Compensation Fund for sick leave benefit payments.</p>	Regular employment laws has as yet, not been modified or suspended.

		<p>hours is also possible in terms of section 12(6)-(7) of Labour Act, 2007.</p> <p>Employees working remotely are entitled to remuneration.</p>		<p>social grants, eg, payments under the Employees Compensation Act of 1941.</p> <p>The sectors severely affected will receive a salary protection subsidy of up to 50 per cent over a three-month period, limited to NAD150m. It is not yet clear on what the 50 per cent will be based. The level of subsidy will vary from sector to sector, business to business and employee to employee in line with the severity of Covid-19's impact. It is also unclear how the severity of affect will be determined.</p> <p>Cash-flow constrained taxpayers can borrow from financial banks an amount equal to 1/12th of their tax payment in the previous tax year, to be repaid after one year. The interest rate will be concessional, below prime. The loans will be backed by government guarantee.</p>			
--	--	--	--	--	--	--	--

Netherlands	<p>No other rules apply as to enforced furloughs than the regular rules with one exception: if an employer files for financial contribution under the Employment Emergency Bridging Fund (see 5. Subsidies), the employer commits to not dismissing employees for business economic reasons during the period in which contribution is received. If the employer still files a request under the NOW and continues or initiates a dismissal procedure for business economic reasons with the Dutch Employee Insurance Agency (UWV), a stiff penalty applies under the NOW and the employer will receive a reduced financial contribution. The Dutch Employment Insurance Agency will also carry out extra marginal checks: the employer, when filing for dismissals for business economic reasons, will have to 'make it plausible' to the Agency that obtaining wage</p>	<p>Pay cuts In cases where employees are unable to work due to Covid-19, the main rule remains that salary and benefits must continue to be paid. Dutch employers are prohibited from ceasing payments, even under the current conditions. Employers can currently ask their employees to accept a voluntary pay cut, which is often accepted.</p> <p>Annual leave Employer cannot require an employee to take statutory or non-statutory (<i>bovenwettelijke</i>) holidays, unless they have been agreed in writing with the employee or, if applicable, the collective labour agreement.</p> <p>However, an employer with a major business interest can change previously-agreed holiday periods after consulting with the employee. It is currently generally accepted that a major business</p>	<p>No. However, from 6 April 2020 employers have been able to file for financial contributions under an Employment Emergency Bridging Fund (<i>Noodmaatregel Overbrugging voor behoud van Werkgelegenheid</i>), known as 'NOW'. Employers filing for financial aid under the Fund should not file for dismissals for business economic reasons. If they do, a penalties apply pursuant to the Fund and they will receive much less financial aid.</p>	<p>No. However, for the self-employed, who are not covered by the Employment Emergency Bridging Fund, the TOZO (<i>Tijdelijke Overbruggingsregeling Zelfstandige Ondernemers</i>) has been set up. Provided certain conditions are met, the self-employed whose business is affected by Covid-19, can ask for temporary income support (maintenance support and working capital loans) throughout March, April and May under this scheme. On 15 April, it was announced that the TOZO would be extended to include: the self-employed persons with a business abroad being eligible for maintenance support; and the self-employed who live outside the Netherlands with a business in the Netherlands being eligible for a working capital loan. The scheme is run by municipalities.</p>	<p>Under the 'NOW' Employment Emergency Bridging Fund (<i>Noodmaatregel Overbrugging voor behoud van Werkgelegenheid</i>) financial aid is provided to companies suffering at least a 20 per cent turnover loss during a chosen period of three months (March-May, April-June or May-July) in the form of a substantial contribution towards the wage costs during the months March, April and May. From 6 April, applications could be made for advance payments to the Dutch Employment Insurance Agency (UWV). The calculated wage contribution will be paid in three instalments, the first of which is to be paid within two to four weeks from filing the request. Applications must be made by 31 May 2020. The Fund replaces the Reduced Working Time Scheme, which was withdrawn in March. Applications under the Reduced</p>	<p>Standard benefits Under the Dutch health insurance system, everybody staying in the Netherlands for an extended period of time must be insured with a basic Dutch Health insurance. The under-18s are insured free of charge. Supplemental insurance can be taken out at extra cost. Salaries must continue to be paid as stated in employment agreements or an applicable collective bargaining agreement. Based on general health and safety legislation, an employer has the obligation to safeguard their employees' health and wellbeing. An employer must notify employees when a colleague is infected with the Covid-19), assuming that this is necessary to protect the health and wellbeing of other employees. Privacy regulations should be followed, eg, by revealing as little information about the affected</p>	<p>The NOW, the TOGS and the TOZO have been implemented. Pursuant to the NOW, the regular Reduced Working Time Scheme has been withdrawn. The Dutch Employment Insurance Agency (UWV) will carry out extra marginal control on companies filing a financial aid request under the NOW and filing a request for dismissal for business economic reasons.</p> <p>From 1 January 2020, pursuant to the Balanced Labour Market Act (<i>Wet Arbeidsmarkt in Balans</i>), employers pay lower unemployment insurance premiums for employees on permanent contracts and higher unemployment insurance premiums for fixed-term contract workers and other flexible workers such as those on zero hours contracts. For employees on permanent contracts who have worked more than 30 per cent overtime in a calendar year, the employer must pay the higher unemployment insurance premiums retrospectively. This rule will temporarily not be enforced because it would have unintended consequences in sectors where Covid-19 requires employees to work extra overtime, such as the healthcare. To qualify for the lower unemployment</p>
-------------	---	---	---	--	--	---	---

	<p>contribution under the Employment Emergency Bridging Fund 'was not an obvious other solution for the company'.</p>	<p>interest exists for employers in vital professions such as healthcare which is in need of extra staff. An employer must compensate employees in cases of any losses incurred as a result of changing holiday periods. As the pandemic continues, it could be, that the 'balance will shift' and the employees may have to make a sacrifice. There has been mention in the press recently of such discussions in the catering sector.</p> <p>Working from home</p> <p>Employees forced to work from home, those for whom working from home is not possible or only partly possible, or those forced to self-isolate, are most probably entitled to continued pay. An employer generally must ensure the employee's health and safety in the workplace, even if the employee is working from home due to Covid-19. Most employers provide enhanced</p>			<p>Working Time Scheme which were submitted prior to the withdrawal will be converted into applications under the Fund.</p> <p>Another scheme has been set up for small and medium-sized companies (with less than 250 employees) affected by Covid-19 in specific sectors: the TOGS (<i>Tegemoetkoming Ondernemers Getroffen Sectoren</i>). Companies in the relevant sectors are eligible to a €4,000 grant, provided that certain conditions are met, including a loss of turnover for the period 16 March to 15 June 2020. Applications under this scheme must be made to the Netherlands Enterprise Agency (<i>Rijksdienst voor Ondernemend Nederland</i>, RVO) by 26 June 2020.</p>	<p>individual as possible.</p>	<p>insurance premiums, an employer must obtain a signed permanent employment contract. It has been decided that employers may take a longer period to organise these signed permanent employment contracts. The deadline has been extended from 1 April to 1 July 2020.</p>
--	---	--	--	--	---	--------------------------------	---

		teleconferencing tools for employees. Employers may issue a temporary work from home policy setting out their expectations or instructions as to daily work schedule, overtime policy, reporting sickness or injury, data privacy and protection of proprietary company information.					
Norway	<p>Yes, temporary lay-offs are allowed.</p> <p>The legal criteria for temporary lay-offs are that:</p> <ul style="list-style-type: none"> • it is 'objectively justified', typically because an employer cannot rationally make use of employees' working time; and • it is done due to a temporary/time limited situation. <p>If the situation is not temporary, the employer must use dismissals/ redundancies.</p> <p>A notice period of 14 days applies before the temporary lay-offs can take effect. However, in situations where 'unforeseen events' make it necessary for</p>	<p>Temporary lay-offs are the most common and effective measure used to mitigate the impact of covid-19.</p> <p>An employer may instruct the employees to take annual leave. However, notice must normally be given two months prior to the holiday. If the leave time has already been agreed, an employer does not normally have unilateral right to change the dates.</p> <p>An employer may also enter into voluntary agreements to reduce working hours or pay, but in such instances employees will not</p>	No	<p>The Norwegian government has increased the amount of financial aid to which employees are entitled during temporary lay-offs.</p> <p>The Norwegian Labour and Welfare Administration (NAV) currently pays employees their full salary during the first 18 calendar days after the employer-financed period (see 5. Subsidies). As the period only applies for calendar days, the period will not be extended for employees that are partially laid off, which is the case for the employer-financed period.</p>	<p>Normally, an employer must pay their employees' full salary for the first 15 working days of the lay-off period, called the 'employer-financed period', this is in addition to salary in the notice period. As a subsidy to employers, this period has been temporarily reduced to only two working days.</p> <p>The amount of sick pay has also been reduced (see 6. Healthcare).</p> <p>There are currently no other subsidies to employers related specifically to employment matters. However, other general subsidies, such as a newly</p>	<p>The employee is generally entitled to sick pay from the employer for the first 16 days of the sick leave. After that, the employee may be entitled to sick pay from the Norwegian Labour and Welfare Administration (NAV).</p> <p>An employer has the right to seek reimbursement from NAV for any sick pay paid to the employee from day four of sick leave. This is provided that the sick leave is caused by the employee:</p> <ul style="list-style-type: none"> • being infected by Covid-19; • suspected of being infected by Covid-19; or 	Regular employment laws have not been modified or suspended. The main modifications in law are related to compensation during temporary lay-offs.

	<p>operations to be completely or partially suspended, lay-offs may be given with only two days' notice.</p> <p>Employees are entitled to work and receive their regular salary during the notice period. Employees are also entitled to full pay from their employer the first two days of the lay-off period (see also 5. Subsidies and 6. Healthcare).</p>	be entitled to unemployment benefits.		<p>The benefits are calculated based on the employees' annual salary, but capped at six times the state base amount, known as 'G'. As of 20 April 2020, 1G equals NOK99,858. Employees will therefore not be compensated for a salary which exceeds NOK599,148 (or 6G).</p> <p>After the first 18 days, benefits are reduced to 80 per cent of the employees' salary up to 3G, and 62.4 per cent of the employees' salary between 3G and 6G.</p>	announced subsidy to businesses with a significantly reduced income, have been initiated.	<ul style="list-style-type: none"> • is in mandatory quarantine decreed by law. The reimbursement is however limited to a yearly salary of 6G. 	
Pakistan	Unless agreed in the employment contract, employees cannot be granted furlough without pay without their consent.	Unless agreed in the employment contract, employees cannot be forced to take leave.	No new measures have been introduced.	None. Relief is only provided to daily workers or other poor families enabling them to sustain themselves during the pandemic.	None. However, tax relief is likely to be announced later.	The employer has an obligation to report. Government provides quarantine facilities and medication to such patients.	Regular employment laws have not been modified or suspended.
Rwanda	<p>Yes, although the term commonly used in Rwanda is suspension of employment contract or layoff.</p> <p>Article 18 of the Rwandan Labour Code recognises</p>	<p>Annual leave</p> <p>An employer can ask an employee to use their accrued annual leave. However, an employer cannot compel an employee to take leave that is scheduled to be taken more than</p>	No new measures are yet in place to prevent or restrict the termination of employment during the Covid-19 pandemic.	<p>No financial aid has been introduced specifically for employees affected by Covid-19.</p> <p>However, it is noteworthy that the government has recently declared a</p>	No subsidies are available to employers to assist them in meeting their payroll obligations or to encourage them to keep employees on the payroll.	There are no specific healthcare benefits available for employees diagnosed with Covid-19, and all people diagnosed with Covid-19 are taken care of by the government.	Employment laws have not been modified or suspended during this pandemic.

	<p>economic or technical difficulties and <i>force majeure</i> as legitimate grounds (among others) that may trigger the suspension of employment contracts. Although the Labour Code does not define the term 'force majeure', companies whose activities have been closed due to the declared lockdown can furlough their employees due to <i>force majeure</i>. Furthermore, since the ongoing lockdown has halted or at least substantially crippled business revenues, employers can suspend employees citing economic difficulties as the cause.</p>	<p>three months ahead. In all cases, and while on this leave, the employee will be entitled to their salary.</p> <p>Reduction in hours, temporary reductions in salary and benefits This is negotiated between the employer and the employee and must be implemented on the consent of the employee. Many employees prefer a fair reduction in salaries against other options that may be available to the employer including but not limited to suspension or furlough.</p>		<p>social protection plan through which people who have been hit by the consequences of Covid-19 (ie, those living on daily earnings) would be helped to meet basic needs including but not limited to food and hygiene materials.</p>		<p>Employees diagnosed with Covid-19 are eligible for regular sick employee entitlements. According to the Rwandan Labour Code, especially under its articles 54 and 55, an employer grants an employee sick leave that cannot exceed six months. The employee receives their full salary during the first three months. The following three months constitute a non-payable work suspension after which employer can terminate the employment contract.</p>	
Poland	<p>Polish law does not provide for enforced furloughs understood as obligatory unpaid leave of absence. But, as a rule, a situation where an employee is willing to work but hindered by reasons resting with the employer may affect the employee's remuneration. In accordance with article 81 section 1 of the Labour Code, in such situations an</p>	<p>Anti-crisis agreements If justified by an employer's financial situation, the employer may agree on temporary suspension of application of labour law provisions for period not exceeding three years. Such an agreement requires the consent of trade unions, or employees' representatives if</p>	<p>No. However, certain Covid-19 government subsidies require that the employer refrain from terminating employees' employment due to reasons which are not attributable to them eg, for financial reasons. See also 5. Subsidies.</p>	<p>Additional care allowance In the event of a Covid-19-related closure of a crèche, children's club, kindergarten, school or other facility, insured persons who are exempt from working as they need to care for a child up to the age of eight (or to a child with a documented disability up to 18, or to an adult with</p>	<p>Employer subsidies There are subsidies of employee salaries and social insurance contributions subject to economic downtime for up to three months. These are granted the request of an employer, provided certain statutory conditions are met, for employee remuneration and social security</p>	<p>The employee is eligible for regular public health benefits. For the period of documented illness or obligatory quarantine employees are entitled to sick pay or sickness benefit, in accordance with general rules: • The employer pays sick pay for the first 33 days (or 14 days for employees aged</p>	<p>The Anti-Crisis Act provides for the suspension of the obligation to carry out periodic medical examinations, as well as examinations of employees under conditions of exposure to carcinogenic substances and agents or fibrous dusts.</p> <p>After revocation of the state of epidemic, the employer and employees are immediately required to resume these suspended obligations and perform</p>

	<p>employee is entitled to remuneration resulting from their personal classification, determined by their hourly or monthly remuneration rate. In other words, the employee is only entitled only to basic remuneration, excluding bonuses or commission. If such components have not been separated out, the employee is entitled to 60 per cent of regular remuneration. Remuneration must not be less than the statutory minimum wage.</p>	<p>they do not have a union. Any such agreement excludes Labour Code and other statutory provisions such as certain remuneration regulations.</p> <p>An agreement can also be made to impose less favourable conditions of employment eg, applying reduced working hours.</p> <p>Annual leave An employer may unilaterally grant employees only their accrued holiday leave. Any leave for 2020 may be granted under general rules, requiring employees' consent.</p> <p>Time off in exchange for overtime To reduce possible future employment-related costs, an employer may unilaterally grant employees time off in exchange for overtime work, at a rate 50 per cent higher than the number of overtime hours worked.</p>		<p>certain degree of disability), are entitled to an additional care allowance. This allowance may be granted for the determined period (as of 20 April, not longer than until 26 April 2020). It is financed by the Social Security Institution (ZUS) and granted at 80 per cent of the allowance assessment basis.</p> <p>Downtime benefit Regular employees are not entitled to downtime benefits, but they may be granted to the self-employed who run non-agricultural businesses, and to persons under agency contracts, contracts of mandate, other contracts for the provision of services, or contracts for a specific tasks. In general this benefit is financed by ZUS at PLN2,080, and not subject to tax or social security contributions. It is granted if there has been a break in business activity due to Covid-19,</p>	<p>contributions covered by an economic downtime (understood as the period when employees do not perform work while on standby for reasons unrelated to them). Under this scheme the employer pays remuneration reduced by no more than 50 per cent (but, may not be lower than statutory minimum wage of PLN2,600), taking into account working hours. Such downtime remuneration is subsidised by up to PLN1,300.</p> <p>Employee subsidies There are also subsidies for employees' salaries and social insurance contributions. These are available for employees whose scheduled working hours have been reduced for a period of up to three months due to a decrease in economic activity caused by Covid-19. Employers may reduce scheduled working hours by a</p>	<p>over-50) in a calendar year. After the end of this period, the employee is entitled to a sickness benefit financed by the Social Insurance Institution (ZUS).</p> <p>• In general an employee does not the right to any remuneration or benefit during a period of voluntary quarantine (self-isolation). However, if an employee works remotely during quarantine (regardless of whether the quarantine is obligatory or voluntary), they retain the right to a regular remuneration.</p>	<p>them within no more than 60 days of the date of revocation of the state of epidemic.</p> <p>For the period of the state of epidemic it is admissible (with exceptions) to carry out preliminary health and safety training via electronic communications.</p> <p>If the date for conducting periodic health and safety training falls during the state of epidemic or within 30 days after the date of its cancellation, this period shall be extended to 60 days from the cancellation of the state of epidemic.</p>
--	---	--	--	--	---	---	--

		<p>Change to working conditions and pay Reductions in salary can be made either with an employee's consent or unilaterally by their employer with notice. To the latter provisions on terminating an employment contract, including notice periods, apply accordingly. It may also entail collective redundancy procedure.</p> <p>Unpaid leave An employer may grant an employee unpaid leave for an agreed period, on the employee's request.</p> <p>Economic downtime or reduced working hours The 2013 Act on Special Solutions Related to the Protection of Jobs provides for very similar state aid (subsidies) to newly adopted measures described in 5. Subsidies. However, the subsidies are in general lower and to obtain them, the entrepreneur must have recorded a</p>		<p>respectively by self-employed, an ordering party or customer with whom a civil-law contract has been concluded and provided that other statutory conditions are met. It may be granted on up to three occasions.</p>	<p>maximum of 20 per cent, but by no more than 50 per cent, with the understanding that pay cannot be lower than the statutory minimum wage. In this case, employees' remuneration is subsidised at the employer's request, provided that certain statutory conditions are met, up to 50 per cent of its previous amount, but not more than up to 40 per cent of the average monthly remuneration from the previous quarter announced by the President of the Central Statistical Office (PLN2,079.43). Account is taken of scheduled working hours.</p> <p>In both above schemes, the entrepreneur is also entitled to a benefit for financing employees' social insurance contributions due from the employer, within the scope of granted subsidy benefits.</p>		
--	--	--	--	---	--	--	--

		<p>certain decrease in economic turnover over six consecutive months.</p>			<p>The entrepreneur who on the basis of a subsidy agreement obtains funds for the payment of benefits is not allowed to terminate employment contracts for reasons not attributable to the employee during periods for which the subsidy is granted.</p> <p>Part subsidy Subsidy can also be given for of part of the cost off employees' salaries and social insurance contributions and/or part of business running costs on the basis of agreement with the County Administrator (<i>Starosta</i>). This subsidy is not available to employers with more than 250 employees. It is granted to employers who have recorded a decrease in economic activity in any two consecutive months from 1 January 2020 as a result of Covid-19, provided that other statutory conditions are met. The amount of subsidy depends on the level of decrease in business activity.</p>		
--	--	---	--	--	--	--	--

					<p>The subsidy is sat at a maximum of PLN2,340 per employee.</p> <p>Loans A one-off loan is available to micro entrepreneurs who employ up to nine employees. It is set at PLN5,000 for covering the current costs of conducting business activity.</p> <p>Social security contributions exemptions A three-month exemption from paying social security contributions is available to employers with less than 50 insured persons registered for social insurance. They are entitled to waived payments or a 50 per cent cut in contributions to social security, health insurance contributions, the Labour Fund, Solidarity Fund, Guaranteed Employee Benefits Fund or Bridging Pension Fund for three months.</p>		
--	--	--	--	--	--	--	--

<p>Portugal</p>	<p>There is no general statutory framework on furloughs in Portugal. The closest system to the furlough is the possibility granted to employers to suspend the employment contracts unilaterally, or to cut the working hours with reductions in salaries. In both cases an employee is entitled to 2/3rds of their regular remuneration, capped to a maximum of €1,905 and min of €635, of which, 70 per cent is reimbursed by social security. In Portugal this procedure is known as a lay-off.</p>	<p>Annual leave Under Portuguese labour laws, an employer may impose employees to take holidays between 1 May and 31 October.</p> <p>The employee may schedule holidays unilaterally, by means of written notice, two days before the beginning of the holiday period, when there is a need to care for a dependent under 12 years old or a dependent with a disability or chronic illness, or when there is a need to care for a person dependent and living with the employee.</p>	<p>During the application of the extraordinary support for the maintenance of employment contracts and for the following 60 days, it is not possible to make collective redundancies or dismissals due to the extinction of a job post.</p>	<p>Employees and Independent workers who must remain at home to take care of their children due to school closures or Covid-19 isolation are granted financial support paid by social security. This financial support only applies beyond school suspension periods. The financial support corresponds to: 2/3rds of the employee's remuneration and is paid 50:50 by social security and the employer; and 1/3rd of monthly remuneration reference for independent workers.</p> <p>Independent workers who had to stop or reduce their work due to the Covid-19 pandemic are entitled to an extraordinary financial support paid by the social security which corresponds with the monthly remuneration reference.</p> <p>Independent workers who benefited from an extraordinary</p>	<p>All companies exposed to Covid-19 who have found themselves in a business crisis can access an extraordinary support to maintain their employment contracts. An employer is entitled to suspend an employment contract unilaterally or to reduce working hours. However, the affected employee is entitled to 2/3rds of the regular remuneration (capped to a max. of €1,905 and min of €635), of which, 70 per cent is reimbursed by the social security.</p> <p>Companies in a business crisis that have not implemented the regimen described above can be granted an extraordinary financial support for a part-time professional training programme, by designing a training plan aimed at maintaining jobs and enhancing their employees' skills in order to prevent unemployment.</p>	<p>An employee diagnosed with Covid-19, is entitled to sickness benefit under the general terms of the sickness scheme ie, financial support paid by social security. During the first 14 days the employee's support equals 100 per cent of their remuneration.</p> <p>Employees who are under mandatory isolation due to Covid-19 are granted financial support paid by social security which equals 100 per cent of their remuneration.</p> <p>The employer must have contingency plans in place, with the necessary hygiene and safety measures to combat Covid-19, respecting the Directorate General for Health's guidelines.</p>	<p>Regular employment laws have not been modified or suspended. However, most of the procedures described have been specifically approved and implemented to deal with the Covid-19 pandemic.</p>
------------------------	--	---	---	---	---	---	---

				<p>financial support due to the pandemic are granted an extraordinary deferral of their social contributions.</p> <p>Members of corporate bodies of companies with no employees, with less than €60,000 of registered invoices last year and who had to stop or reduce their services due to the Covid-19 pandemic are entitled to extraordinary financial support paid by social security.</p>	<p>Employers who have implemented either of the two above measures are granted an extraordinary financial support to a fresh start, corresponding to €635 per employee.</p> <p>Employers who implemented a simplified layoff or an extraordinary training programme are exempted from paying social contributions for as long the measures are in force.</p>		
Romania	<p>According to the Labour Code an employer can suspend individual labour contracts due to a temporary reduction in company activity or to a temporary lockout of the company. These scenarios both have to be for economic, technological or structural, or other similar reason. The current Covid-19 pandemic is considered such a justified reason. During the suspension period the employer should pay</p>	<p>According to a Government Emergency Ordinance, during the state of emergency period (that was declared on the 16 March and was prolonged until the 15 May), the indemnity for the suspension of individual labour contracts as a result of the pandemic is paid by the state from the unemployment fund. The indemnity is limited to 75 per cent of the median average national</p>	<p>No measures have so far been introduced.</p>	<p>The payment of an indemnity in cases of reduced operation /a cease in operations.</p> <p>There are special indemnities for parents who stay at home with their children aged under 12, where schools are closed for extraordinary reasons such as the pandemic. A new Law has been adopted in this regard (Law no. 19/2020) which impels employers to grant paid leave for all periods of school</p>	<p>The payment of an indemnity in cases of reduced operation /a cease in operations. According to general rules, such an indemnity is paid by the employer and not by the state.</p>	<p>Employees who have tested positive are automatically admitted to hospital and their Labour Codes suspended for medical leave. They receive an indemnity during sick leave and cannot be dismissed by their employer. The indemnity is paid from the social public health assurance budget.</p> <p>Employees suspected of having Covid-19 due to travel history or close contact with</p>	<p>No legal provisions have been suspended. Some exceptions to existing legal provisions have been made during the state of emergency, including the possibility of ordering employees to work from home without prior consent. According to the President Decree regarding the State Emergency, all the collective agreements remain in force during the state of emergency period, even if they would have expired during this period. Collective conflicts and strikes involving certain groups of employees are banned during the state of emergency period.</p>

	<p>an indemnity of at least 75 per cent of the employees' basic salary. Employers can also reduce weekly working hours from five to four days with a corresponding reduction in salary, if the reasons for the reduction of the activity last more than 30 days.</p>	<p>monthly salary and an employer can pay additional amounts for employees that are entitled to higher indemnities.</p> <ul style="list-style-type: none"> • Suspension of paid leave is possible, but only based on the mutual agreement of the both parties to an individual labour contract (the Labour Code has not been modified in this respect). • Companies can ask employees to use up any accrued annual leave days from previous years. This practice does not have a legal basis. According to the Labour Code, the employer should schedule all employees' annual leave in advance. If the schedule has not been respected, how the employee can use the rest of their annual leave days should be agreed by the both parties of the Labour Code. In order to avoid more impactful measures most companies have asked their employees to use up accrued annual leave. <p>In public sector companies is</p>		<p>closure and pay employees an indemnity of 75 per cent of basic salary but not more than 75 per cent of the median average national monthly salary. The above provisions are not applicable to public utility companies, companies which are part of the national energy system, the health sector, Internal Affairs, the armed forces etc.</p> <p>Employees of these sectors have been granted special allowances.</p>		<p>confirmed cases, must enter a 14-day home self-isolation or quarantine – institutional quarantine is the rule and home quarantine the exception. During this period employees are also on sick leave and receive the sick leave indemnity.</p> <p>Employers have no additional obligations during the sick leave period. They must suspend the affected employees' Labour Codes and pay the indemnity which can later be recovered from the social public health assurance budget.</p>	
--	--	---	--	---	--	---	--

		<p>possible to order employees to take annual leave.</p> <ul style="list-style-type: none"> • An employer can order employees to work from home during the state of emergency period by exception from the Teleworking Law and the Labour Code. • Some essential employees have been isolated at their place of work. 					
Russia	<p>The President has declared the period 30 March to 30 April 2020 as 'non-working days with salary payment' due to Covid-19. During this period, only certain companies listed in the President's decrees may continue regular activities. These include pharmacies, suppliers of food and essential goods, etc. Other employers may either move their employees to work from home (subject to their consent) or must release them from work while paying their salary.</p>	<p>Paid annual leave Such an option is generally possible. However, employers can only require employees to take paid annual leave only if such leave has been scheduled. The schedule is set in December of the previous year. Taking non-scheduled paid leave and unpaid leave is only possible by employee application or negotiation.</p> <p>Voluntary agreements The company and the employee may conclude an agreement on a reduction in working</p>	<p>The special legal grounds for termination of employment due to epidemic is so far practically blocked by the non-working days and non-announcement of national/regional emergency.</p> <p>Certain Covid-19 government subsidies (eg, interest-free loans for salary payment) require that the employer does not reduce their workforce by more than ten per cent.</p>	<p>The governments of some Russian regions including Moscow and Moscow region, have introduced additional compensation for unemployed individuals in addition to the federal compensation.</p> <p>Also in Moscow, individuals aged over 65 receive a compensation payment, half of which is conditional on their self-isolation.</p> <p>Individuals with children under three may apply for monthly compensation</p>	<p>Some categories of employers may apply for interest-free loans with the purpose of salary payment for up to six months. The following criteria must be met when applying for a loan:</p> <ul style="list-style-type: none"> • registered as a small or medium sized business; • not in bankruptcy; • due performance of tax obligations; • the workforce is reduced by not more than ten per cent. <p>Amount of the interest-free loan is limited by the number of employees multiplied by the region's statutory minimum wage.</p>	<p>No specific healthcare benefits are available to an employee diagnosed or suspected of having Covid-19. This employee is eligible to standard sick leave payments from the Social Security Fund.</p> <p>As a result of Covid-19 pandemic, sick leave payments have been slightly increased for the period from 1 April to 31 December 2020 and cannot be less than the statutory regional minimum wage.</p> <p>Employers do not have any specific obligations towards an employee with Covid-19 virus.</p>	<p>Current employment laws have not been modified or suspended.</p>

		<p>hours and/or remuneration.</p> <p>Unilateral reduction of hours/salary This requires two months' notice and specific legal grounding. The employer needs to certify long-term organisational changes that do not allow to them to maintain the original hours/salary. This makes such a legal instrument unfeasible under current circumstances.</p> <p>Downtime Under the Russian Labour Code, an employer may introduce downtime with a 2/3rds salary payment. However, according to position of the Russian labour authorities, this option is only available to companies who continue operations (eg, pharmacies, etc) during the 'non-working days' period.</p>		<p>payments during April to June 2020.</p> <p>Some categories of individual borrowers may apply to banks for credit holidays for up to six months if their income has by 30 per cent or more during the Covid-19 pandemic.</p> <p>Neither state compensation can be considered significant. And banks tend to refuse the provision of credit holidays.</p>		<p>During sick leave (for any sickness), employees are protected from dismissal by the employer.</p>	
Singapore	There is no statutory framework for furloughs in Singapore.	The alternative measures that employers can implement are set	There are no new measures to prevent or restrict employers from terminating	The Covid-19 Support Grant On 26 March 2020, the Support Grant	Enhanced Jobs Support Scheme (JSS)	Free testing for all Covid-19 testing remains free to all individuals who are	Infectious Diseases Act This legislation allows for the prohibition of certain acts which are liable to

	<p>Singapore's Ministry of Manpower (MOM) has directed that employers should only consider placing employees on unpaid leave as a last resort, after considering other measures to manage excess manpower (see 2. Other measures).</p>	<p>out in the Tripartite Guidelines on Managing Excess Manpower and Responsible Retrenchment and available the Ministry of Manpower's website.</p> <p>Adjustments to work arrangements without wage cuts</p> <ul style="list-style-type: none"> • Training Training to reskill/upskill the workforce during this period, supported by government grants and subsidies. • Re-deployment Re-allocating employees to alternative areas of work within the company where feasible. • Flexible Work Schedule (FWS) The FWS applies to employers who wish to be exempted from, or vary, requirements for overtime pay, rest day pay and public holiday pay under the Employment Act. Employers need to seek support of unions (if applicable) and at least 50 per cent of employees if non-unionised, and need to apply to the 	<p>employment. However, the MOM has strongly discouraged employers from cutting back on employees during the pandemic.</p> <p>Mandatory retrenchment notifications</p> <p>A pre-existing requirement is that any registered businesses in Singapore with ten or more employees, that retrenches at least five employees within any six-month period, must notify the MOM.</p> <p>This mandatory reporting obligation allows the MOM to exercise scrutiny to ensure fair retrenchment without discrimination. Unfair retrenchment practices can lead to the MOM curtailing the offending company's work pass privileges.</p>	<p>was introduced to assist Singaporeans and permanent residents (PRs) who have been laid-off or had employment contracts terminated as result of the Covid-19 outbreak.</p> <p>Successful applicants will receive a monthly cash grant of SGD800 for three months. Eligibility criteria include means testing, and the individual must have been employed as full-time, part-time permanent or contract staff prior to unemployment. Applicants must undertake to participate in job search or training support programmes.</p> <p>In addition, from 1 May 2020, Singaporeans who are unemployed due to Covid-19 can apply for the Covid-19 Support Grant, which provides a cash grant of SGD800 per month for three months.</p> <p>Temporary relief fund</p>	<p>The Enhanced JSS provides wage support to help employers retain their Singaporean and PR workforce. During the 'Circuit Breaker' period in April and May 2020 where non-essential businesses have been directed to close or operate remotely, employers across all sectors will receive 75 per cent co-funding of gross monthly wages for the first SGD4,600 for each Singaporean or PR employee, including shareholders and directors who are also employees.</p> <p>As these measures are meant to support the retention of local employees, employers who place local employees on mandatory unpaid leave or lay them off will not be entitled to the enhanced JSS pay out.</p> <p>Jobs Support Scheme Under the JSS The government will co-fund the first SGD4,600 of gross monthly wages paid</p>	<p>suspected of having the coronavirus, in the interest of public health. For individuals who test negative, there will still be subsidised treatment for patients diagnosed with respiratory infections.</p> <p>Free treatment Covid-19 treatment is free for all Singaporeans, PRs, Work Pass holders and Long Term Visit Pass holders who obtain medical treatment from government-funded public hospitals. However, funding for treatment does not extend to cover short-term visit pass holders, Singapore citizens, PRs and long term visit pass holders who left Singapore after 27 March 2020.</p> <p>The Courage Fund Households that suffer a minimum ten per cent loss in income as a result of Covid-19 may receive a one-off lump sum payment of up to SGD1,000 (subject to the household's per capita income after</p>	<p>expose others to the risk of infection of scheduled diseases. It has been amended to include Covid-19.</p> <p>Under the Act, the Infectious Diseases (Workplace Measures to Prevent Spread of Covid-19) Regulations 2020 were promulgated, which criminalises actions of employers, employees and other individuals who contravene stipulated workplace measures aimed at preventing the spread of Covid-19.</p> <p>Covid-19 (Temporary Measures) Act This Act was passed on 7 April 2020. Under section 34(1), the Health Minister may make regulations or 'control orders' to prevent, protect against and delay the transmission of Covid-19.</p> <p>To this end, the Covid-19 (Temporary Measures) (Control Order) Regulations 2020 were promulgated to regulate the movement of people and the functioning of business places during the 'Circuit Breaker' period. Under these provisions, only businesses that fall within the government's definition of 'essential services' are permitted to remain open, subject to prevailing safe distancing</p>
--	--	--	--	---	--	--	---

	<p>Commissioner for Labour before implementing FWS.</p> <ul style="list-style-type: none"> • Permitting/encouraging second jobs <p>Employers should support employees who wish to take on a second job if the employer has introduced reduced working hours, including waiving contractual requirements where necessary.</p> <p>Adjustments to work arrangements with wage cuts</p> <ul style="list-style-type: none"> • Part-time work/job sharing <p>Depending on operational needs and the severity of the downturn, companies may consider implementing such flexible work arrangements.</p> <ul style="list-style-type: none"> • Shorter working week <p>Employers may implement a shorter working week, with pro-rated salary.</p> <ul style="list-style-type: none"> • Reduced duration should not exceed a three-day week (in extreme cases where company performance is severely affected), 		<p>Lower and middle income Singaporeans and PRs who have been affected by Covid-19 and require immediate financial help with living expenses can apply for a one-off cash grant of SGD500 under the temporary relief fund. Such individuals must have been either laid-off or had at least a 30 per cent salary reduction, and are subject to other means testing.</p> <p>‘Solidarity’ payments</p> <p>All adult Singaporeans, aged 21 and above in 2020, will receive an SGD600 pay out. PRs and long-term visit pass holders who are the spouses of Singaporeans (aged 21 and above) may apply for a one-off payment of SGD300.</p>	<p>to Singaporean and PR employees for nine months. JSS offers tiered support to different sectors:</p> <ul style="list-style-type: none"> • 75 per cent to aviation and tourism; • 50 per cent to food and beverage; and • 25 per cent to other businesses. <p>Foreign worker levy waiver and rebate</p> <p>To enable firms to retain their foreign workers, all foreign worker levies in April and May 2020 have been waived, and a levy rebate of SGD750 has been granted to employers for each Work Permit or S-Pass holder whose levies were paid in 2020.</p> <p>Allowance for employees on Stay-Home Notice (SHN)/Leave of Absence (LOA)</p> <p>Employers affected by the SHN/LOA requirements and travel conditions at short notice will be given support to pay allowance to employees who have been placed on SHN/LOA. In respect of employees who</p>	<p>being affected by Covid-19). They must demonstrate at least one of the following:</p> <ul style="list-style-type: none"> • at least one household member (Singaporean or PR) having contracted Covid-19, or are on Stay-Home Notice, Mandatory Leave of Absence of Home Quarantine Orders; • they are dependants for those who had succumbed to the virus; • they are healthcare workers who contracted the virus in the line of duty; or • they are frontline workers and community volunteers who have contracted the virus in the line of duty. <p>Applicants will be subject to means testing.</p>	<p>measures. All other workplaces must transition to full working from home, or close temporarily.</p> <p>Employers face fines of up to SGD\$10,000 or six months’ imprisonment for failing to abide the restrictions.</p>
--	---	--	--	---	---	--

		<p>and should last no longer than three months for any one instance, subject to review.</p> <ul style="list-style-type: none"> • Employers may also ask employees to use up 50 per cent of their accrued annual leave. • Employers must pay at least 50 per cent of the affected employees' wages on the day(s) they are not working, during shorter working weeks. <p>• Temporary layoffs Temporary layoffs may arise from office closures for a designated period, whether applied broadly across the company, or if certain limited administrative functions continue, subject to:</p> <ul style="list-style-type: none"> - the layoff period should not exceed one month at any one instance, subject to review; - salary and use of annual leave is as per shorter working week (above). <p>• Wage adjustments Employers may consider implementing direct wage adjustments to</p>			<p>had travelled on/ before the country-specific advisory dates provided by the MOM, employers may apply for SHN/LOA support after the employee's completion of the SHN/LOA, quantified at SGD100 per day. The qualifying criteria is stringent and employers should apprise themselves of the same. Employers who are already benefiting from the levy waiver and rebate schemes will not receive the daily allowance set out above.</p> <p>Income tax deferment The government has granted companies with income tax due in April to June 2020 an automatic three-month deferment of corporate income tax. Similarly, the self-employed with income tax due between May to July 2020 will receive an automatic deferment. In addition, all employees may also opt to defer income tax payments due in May, June and July</p>		
--	--	--	--	--	---	--	--

		<p>reduce labour costs. The Tripartite Guidelines stress that as these measures severely affect livelihood, employers should engage and seek consent from of unions and employees before implementing these measures which include freezing or reducing:</p> <ul style="list-style-type: none"> - annual wage increment - variable bonus pay - annual wage supplement (13th month bonus) - monthly variable component and other allowances. <p>• Unpaid leave As a last resort, companies may have to implement unpaid leave to save jobs. In doing so, companies should:</p> <ul style="list-style-type: none"> - consider/implement other measures; - consult unions (if applicable) and employees; - lead by example with senior management accepting earlier and/or deeper cuts and cost-saving measures; - apply unpaid leave in conjunction with 			2020, to help ease their cash flow.		
--	--	--	--	--	-------------------------------------	--	--

		<p>other cost-saving measures.</p> <ul style="list-style-type: none"> • Mandatory notification requirement for cost-saving measures During the 'Circuit Breaker' period from 7 April to 1 June 2020 (the 'Circuit Breaker'), employers with ten or more employees are under a mandatory obligation to report to the MOM any cost-saving measure which results in at least 75 per cent reduction in employees' salary, within one week of such measures being implemented. 					
South Africa	<p>There is no general statutory framework on furloughs in South Africa. However, for non-essential service businesses, during the government imposed national lockdown, such businesses are required close and all of their employees must stay at home. If such employees are unable to work from home, they are not entitled to pay from their employer (as</p>	<p>Enforcing holidays Under section 20(10) of the Basic Conditions of Employment Act (BCEA) it is possible for employers to direct employees who cannot work due to the national lockdown to take their paid annual leave.</p> <p>Salary reduction Employers may reduce employee salaries for a specified or unspecified period of</p>	No	<p>The Unemployment Insurance Fund (UIF) has set up a temporary relief scheme, known as the Covid-19 Temporary Employee/Employer Relief Scheme (C19 TERS) to assist employees who suffer a loss of income due to a covid-19-related business closure.</p> <p>C19 TERS provides that as a direct result of the pandemic, should an employer</p>	<p>See the C19 TERS scheme (described in 4. Public benefits).</p> <p>In addition, under the Employment Tax Incentive (ETI) a tax subsidy has been introduced for employers, comprising up to ZAR500 per month for four months for private sector employees earning below ZAR6,500.</p> <p>The revenue authority will also accelerate the</p>	<p>C19 TERS provides for payment of sickness benefit to an employee who has to go into quarantine for 14 days due to the Covid-19 pandemic. Payment can be made beyond the 14-day period where the quarantine has to be extended for more than 14 days (subject to medical certification).</p> <p>Covid-19 has been declared an occupational</p>	<p>Current employment laws have not been modified or suspended as a result of the Covid-19 pandemic.</p>

	<p>they are unable to render services under their employment contracts), and could thus be regarded as being on an effective unpaid furlough.</p> <p>For essential-service businesses, who are permitted to operate during the national lockdown period, they may not implement a furlough unless their employees agree to.</p>	<p>time, but only by agreement with affected employees or trade union where there is a collective bargaining agreement regulating the salaries, provided that the reduced pay is not less than the national minimum wage.</p> <p>Temporary layoffs Employers may implement full and/or rotational temporary layoffs for a defined period, but only by agreement with the affected employees or trade union (where there is a collective bargaining agreement).</p> <p>Short-time work Employers may introduced short-time but only by agreement with the affected employees or trade union (where there is a collective bargaining agreement). Some industry collective bargaining agreements have provisions enabling and regulating short-time, which can be used.</p>		<p>close its operations for a period of up to three months and the employee suffers financial loss, the employer can apply for C19 TERS benefit for the employee. Salary benefits are calculated in terms of the UIF's normal income replacement rate sliding scale (38 to 60 per cent), subject to a minimum equal to the national minimum wage for the sector in which the employee works (or the national minimum wage of ZAR3,500 per month) and a maximum amount of +/-ZAR6,730 per month.</p>	<p>payment of employment tax incentive reimbursements from twice a year to monthly, with a view to getting cash into the hands of compliant employers as soon as possible.</p> <p>Tax compliant businesses with a turnover of ZAR50m or less are also allowed to delay 20 per cent of their employees' tax liabilities over a four-month period and a portion of their provisional corporate income tax payments, without penalty or interest over a six-month period.</p>	<p>disease. An employee who contracts Covid-19 due to their employment and who must be absent from work for a period as a result, has the right to statutory compensation from the existing state fund regulated under the Compensation for Occupational Injuries and Diseases Act (COIDA). Employers must report the matter to the COIDA Compensation Commissioner, and pay the employee 75 per cent of their remuneration for up to three months of such period of absence, while a claim for compensation is submitted to and processed by the Compensation Fund. The employer can get refunded for the 75 per cent payment in the first three months once the claim has been processed.</p>	
--	--	--	--	---	--	---	--

Spain	<p>Employers may implement temporary lay-offs, whereby employees receive unemployment benefit. They can also apply for reduced working hours (from 10-70 per cent), in which case employees would unemployment benefit for the proportion of time they are off-work. The amount of unemployment benefit is limited (see 5. Subsidies).</p> <p>This is subject to a strict procedure, including seven days' consultation and notification to the employment authorities. It is common for parties to reach agreements in these procedures whereby the employer agrees to top up part of their employees' salaries and in exchange, employees allow a simplified process and the chances of litigation are considerably reduced.</p> <p>Temporary lay-off can be based on <i>force majeure</i> linked to the Alarm Status or on objective grounds (business, economic,</p>	<p>Annual leave This cannot be imposed or requested by an employer as it requires 60 days' notice. However, parties may agree that the employee would take holiday leave early, even if it might have been scheduled for a later date.</p> <p>Voluntary agreements Parties may conclude agreements for a reduction in salary. This is possible only if it is meant to be executed with a few employees, particularly managers.</p> <p>If however the company's intention is to apply these measures to a number of employees exceeding the thresholds for it to be collective, then the company should follow a formal procedure ie, by prior consultation with employees' representatives. Otherwise the agreements could be declared null and</p>	<p>Yes. The government has introduced Exceptional measures linked to temporary lay-off to encourage temporary procedures to avoid termination of employment.</p> <p>The request of a temporary lay-off based on <i>force majeure</i> is on the condition that the company make a commitment not to terminate employees' employment for 180 days.</p> <p>Also, all employment terminations due to Covid-19 will be deemed unjustified with the corresponding severance.</p> <p>In order to avoid the termination of temporary contracts they must be included in the temporary lay-off procedure and the term will be suspended.</p>	<p>Employees are receiving unemployment benefit during the temporary lay-off or reduction in working hours. This entitlement does not diminish their accrued unemployment entitlement or public benefits. During the Covid-19 pandemic, employees are entitled to unemployment benefit even if they have not accrued the minimum term of contribution.</p>	<p>During temporary lay-off, employers are released from paying employees' salaries. In the event of reduced working hours, the employer only pays salaries proportional to the time worked. Unemployment benefit amounts to 70 per cent of employees' salary, but it is capped at approx. €1,100–1,400 per month.</p> <p>If the temporary lay-off schedule is for <i>force majeure</i>, the company is also freed from paying social security contributions.</p> <p>There are tax deferment or deferment or moratorium of social security contributions.</p>	<p>Employees who are infected or in medical quarantine are considered to be on sick leave and are therefore entitled to public sick pay at 75 per cent of the reference salary, capped at approx. €2,700 per month.</p>	<p>Regular employment laws have not been suspended. However, due to Covid-19 a large number of new rules have been implemented, some of which have temporarily modified employment law. These include unemployment benefit requirements (see 4. Public benefits), social security contributions exemption, tax deferment, deferment or moratorium of quotes, or shortened deadlines for applying for a temporary lay-off, among others.</p>
-------	--	---	---	--	---	---	---

	<p>organisational or technical grounds), which requires a seven-day consultation process with employees' representatives.</p> <p>An employer cannot implement unpaid leave of absence, and employees would not accept this, because they would be unprotected by social welfare during this period, unlike under the procedures described above.</p>	<p>void for circumventing employee representation rights.</p> <p>Unpaid leave Employers cannot unilaterally impose unpaid leave (<i>excedencia</i>).</p> <p>Accrued hours Floating working hours which the employer may save can be used at a later date when the workload requires it. This often necessitates consultation.</p>					
Sweden	<p>Government support for furloughs is one of the primary measures during the Covid-19 pandemic.</p> <p>The rules on so-called temporary short-time work allow an employer to reduce employee costs by more than 50 per cent (up to a salary cap of SEK44,000 per employee per month), while the employee retains approx. 90 per cent of salary, through government support. The employees' working hours shall</p>	<p>In the event of a sharp decline in turnover, one or several positions are normally affected by shortage of work, and there are consequently objective grounds for terminating such positions.</p> <p>The employer and the employee can enter into voluntary agreements on leave of absence or changed employment rates.</p>	<p>There are no general temporary measures to restrict termination of employment.</p> <p>Please note that an employer can obtain government support for furloughs even when terminating employment.</p>	<p>The so-called qualifying day for sick pay, entailing an employee being unpaid for the first day of sickness, has been discontinued between 11 March and 31 May 2020. The government will pay sickness benefit for the first day of sickness.</p> <p>The requirements concerning who can receive money from an unemployment insurance fund is temporarily relaxed in terms of for how long people need to</p>	<p>The government has decided on a temporary reduction of employers' social security contributions from 1 March to 30 June 2020 so that only the old age pension contribution is paid (approx. ten per cent of the salary). This reduction applies to up to 30 employees on the portion of an employee's wage that does not exceed SEK25,000 per month. This entails tax relief of up to SEK5,300 per employee per month.</p>	<p>When sick, an employee can receive sick pay, entailing a compensation from day one of sick leave. During the first 14 days, the employee receives approx. 80 per cent of their ordinary salary.</p> <p>In addition, if an employee has or is suspected of having an infectious disease, but do not have a diminished work capacity, the employee can receive disease carrier allowance,</p>	<p>Regular employment laws are to a large extent unmodified. The measures taken with direct impact on personnel issues primarily relate to additional legislation regarding furloughs, and taxes.</p>

	<p>be reduced by 20-60 per cent.</p> <p>From May to July 2020, costs can be reduced by more than 70 per cent, while the working time is cut by 80 per cent.</p> <p>In order to receive the support, the employer must enter into an agreement with the employee's trade union which is party to a collective agreement with the employer. If no collective agreement exists, the employer must enter into agreements with at least 70 per cent of workplace employees.</p> <p>The government support can be received during an initial period of six months, with the possibility of a three-month extension.</p>			<p>have worked and how long people need to have been a member of a fund.</p> <p>Both the highest and the lowest amounts paid out by an unemployment insurance fund will be temporarily raised.</p> <p>It is proposed that municipalities receive grants for more summer jobs for young people and funding for green jobs to enable subsidised employment, primarily in areas of nature and forestry conservation.</p>	<p>Companies can defer payment of employers' social security contributions, preliminary tax on salaries and value added tax that are reported monthly or quarterly.</p> <p>The government will reimburse statutory sick pay costs for employers during April and May 2020. Normally, an employer funds sick pay equal to approx. 80 per cent of an employee's salary, during the first 14 days of an employee's sick leave.</p>	<p>equivalent to approx. 80 per cent of salary.</p> <p>The government has proposed temporary legislation that is applicable if an employee's child's school or pre-school closes. The employee will get approximately 90 per cent of the money the employee receives when they stay at home if their child is ill.</p> <p>The requirement for a medical certificate from the eighth calendar day of sick pay period has been temporarily suspended. Anyone who is ill can stay at home without a doctor's certificate for up to 14 days without losing their right to sick pay.</p>	
Switzerland	<p>Under Swiss law an employer cannot unilaterally impose unpaid leave on an employee. However, during the Covid-19 pandemic, there is a possibility of reducing working hours to reduce working hours</p>	<p>Short-time work Short-time work is defined as temporary reduction of the agreed working time or a temporary, complete cessation of work in a company, whereby the employment</p>	<p>No new measures have been introduced.</p> <p>One of the goals of the already existing possibility of short-time work compensation (see 5. Subsidies) is to</p>	<p>Parents with children under 12 who temporarily cannot work because the non-parental care for their children due to Covid-19 is no longer guaranteed (eg, closure of schools and</p>	<p>If short-time work has been granted, the employer must pay employees their normal salary for the hours worked and 80 per cent of the salary loss attributable to the working hours which were lost. The</p>	<p>The employee is eligible for regular public health benefits and if documented sick, the employer must carry on paying wages to the extent required under mandatory</p>	<p>Regular employment laws have not been modified or suspended.</p>

	<p>by instructing employees to use up holiday entitlement and to compensate overtime (see 2. Other measures).</p>	<p>relationships remain in force. If short-time work has (on previous request) been granted by the cantonal labour office, the employer may be eligible for governmental compensation (see. 5. Subsidies).</p> <p>Reductions in overtime Generally, only possible with consent of employee, during the Covid-19 pandemic, according to the view represented here, employers have the right to instruct their employees to compensate overtime. This has yet to be clarified by case law.</p> <p>Enforced leave It is controversial, whether employer is permitted to enforce holiday leave. According to views represented here, instruction to take vacation is possible regarding holiday entitlement up to the respective month of the year as well as still existing holiday entitlement from previous years. This</p>	<p>avoid termination of employment.</p> <p>Short-time work does not exclude redundancies. However, after notice has been given there is no entitlement to short-time work compensation regarding the affected employees. This means that the employer will generally have to continue paying full wages until the end of the notice period.</p>	<p>nurseries, non-parental care usually carried out by a person in an at risk group) are generally entitled to public benefits.</p> <p>Compensation amounts to 80 per cent of the insured income before the start of the entitlement but may not exceed CHF196 per day.</p> <p>The compensation is subsidiary. The entitlement is therefore subject to no other insurance covering the respective risks and to the absence of continued salary payments by the employer.</p>	<p>employer will be reimbursed for the 80 per cent by unemployment insurance. This also applies to apprentices, temporary staff and employees under a staff leasing contract. There is no entitlement regarding employees in already terminated employment agreements.</p> <p>The insured earnings however are currently capped at CHF 12,350 per month. The maximum compensation amounts to 80 per cent of CHF12,350.</p> <p>Compensation is capped to CHF3,320 per month for employees who are members of a company's highest decision-making body ('employer-like employees').</p> <p>The unemployment insurance fund will also reimburse the respective employer contributions to social securities.</p>	<p>employment law and applicable collective bargaining agreements; or, if daily sickness benefit insurances has been taken out, insurance will – depending on respective contract – cover wage payments.</p> <p>Most likely, the unemployment assurance will not have to pay short-time work compensation for employees who have fallen sick during a period of short-time work. This has not yet been clarified by case law.</p>	
--	---	--	---	--	--	---	--

		<p>has not yet been clarified by case law.</p> <p>Voluntary agreements The company and the employee may arrange an agreement on unpaid leave or reduction in working hours and/or remuneration. For a reduction in remuneration there also has to be an advantage for the affected employee, otherwise the change of contract could enter into force only after the period of notice.</p>					
Thailand	Employers can only furlough employees if the affected employees agree and consent. It is not possible without such consent.	<p>Requiring employees take their annual leave Pursuant to the Labour Protection Act, annual leave can be fixed in advance by the employer, or fixed as agreed by the employer and employees. Therefore, employers may fix specific dates for their employees to take their annual leave.</p> <p>Before arranging this, we recommend employers review</p>	<p>No new measures been introduced to prevent or restrict the termination of employment.</p> <p>If employers terminate their employees' employment due to the impact of the Covid-19 pandemic, the termination may be regarded as 'termination without cause'. When terminating employees' employment without cause, employers are obligated to make statutory</p>	<p>Several new regulations have been issued to expand social security provisions during the Covid-19 crisis. The two most notable are detailed below.</p> <p>The Force Majeure Regulation The Social Security Office (SSO) pays compensation to employees who are insured and eligible to receive unemployment benefits under the Social Security Act (SSA) and who:</p>	<p>Deductions of employers' contributions to the Social Security Fund have reduced from five to four per cent from March to May 2020.</p> <p>The maximum monthly wage used for contribution to the Social Security Fund is THB15,000.</p> <p>Substantial tax measures have been implemented to provide relief to companies. This relief is extensive and complex,</p>	<p>Thailand has a robust universal healthcare system, with private employees' healthcare paid for by the social security scheme. Separate schemes provide healthcare for public employees and for those who fall outside these two categories, in practice covering 100 per cent of the population.</p> <p>Employees receive up to 30 days' paid sick leave per year, which is applicable</p>	Regular labour laws have not been modified or suspended. However, several regulations issued under the Social Security Act have been implemented to provide government subsidies for employees whose employment have been affected by the Covid-19 pandemic, and legislation is being issued on an almost daily basis to provide additional relief from the economic impact of the crisis.

		<p>their work rules, policies, to ensure that there are no provisions that prohibit them from fixing their employees' annual leave days.</p> <p>Temporary cessation of business operations Under section 75 of the Labour Protection Act, employers are entitled to temporarily cease operations, during which time they must pay employees at least 75 per cent of their regular working-day wages, subject to the following conditions:</p> <ul style="list-style-type: none"> • There is a necessary and significant cause for the employers to temporarily cease business operations, such as the employers' business being unable to operate as usual. • The employers have to decide whether to seek temporary cessation of operations on a whole or partial basis. • The employers have to inform a 	<p>severance pay, and any other payments due on termination of employment.</p>	<ul style="list-style-type: none"> • have to cease working temporarily between 1 March and 31 August 2020; • do not receive wages from the employer during the temporary cessation; and, • whose employment has not been terminated. <p>This applies only if the circumstances result from one or more of the following <i>force majeure</i> events related to the pandemic:</p> <ul style="list-style-type: none"> • The employees have to cease work because they are required to quarantine, or to comply with a Covid-19 preventive measure. • The employers order the cessation of the employees' work because the employers have to quarantine the employees, or the employers have to comply with a Covid-19 preventive measure. • <i>Force majeure</i> causes the employers temporarily to cease normal business operations, partially 	<p>covering several different types of tax, including withholding tax, corporate income tax, personal income tax, and VAT.</p>	<p>for those diagnosed with Covid-19.</p>	
--	--	--	--	--	--	---	--

		<p>labour inspection officer, and the employees, three business days in advance of the intended cessation of operations.</p> <ul style="list-style-type: none"> • The employer must pay employees throughout the entire period of cessation. <p>Under recently revised regulations, if Covid-19 forces closure it can be considered to be a <i>force majeure</i> under Thai social security law, and employers are not therefore required to pay wages to their employees. Caution must be exercised if relying on this provision. The revised regulations provide general criteria for employees to receive benefits from the Social Security Fund when the impact of Covid-19 is considered <i>force majeure</i> (see 4. Public benefits), but they do not grant employers broad discretion to cease operations without paying wages to employees during the pandemic, temporarily or</p>		<p>or wholly, because the employers decide to do so, or the employers must do so to comply with an order in accordance with the government order or laws relating to communicable diseases or emergency public administration.</p> <p>The employees will be entitled to receive compensation at a rate of 62 per cent of their daily wages during the work cessation period, up to a maximum of 90 days, between 1 March and 31 August 2020. This is subject to amendment by the cabinet and the Ministry of Labour.</p> <p>The payment will be calculated based on daily wages, but will be paid monthly. In addition, employers are required to issue a certificate of confirmation containing details prescribed in the regulation.</p> <p>The maximum wages used for calculation by the SSO is THB15,000.</p>				
--	--	--	--	---	--	--	--	--

		<p>permanently. Employers must consider the facts on a case-by-case basis to determine whether they should do so, and to avoid unexpected costs under the Labour Protection Act. We therefore recommend that any employer planning to temporarily or permanently cease operations should first seek legal advice.</p>		<p>Therefore the 62 per cent would be capped at THB9,300.</p> <p>The Economic Crisis Regulation The insured and eligible employees are entitled to receive benefits during periods of unemployment caused by the economic crisis between 1 March 2020, and 28 February 2022 as follows:</p> <ul style="list-style-type: none"> • If employment is terminated by the employers, the employees can receive compensation at the rate of 70 per cent of their daily wages for up to 200 days per termination. • If the employees resign, or their fixed-term employment contracts end, the employees can receive compensation at the rate of 45 per cent of their daily wages for up to 90 days per unemployment period. <p>To qualify for compensation under SSA regulation,</p>			
--	--	---	--	---	--	--	--

				employees must have paid contributions to the Social Security Fund for at least six of the previous 15 months, counted from the date of unemployment; must have registered with the SSO; and must comply with regulations provided by the Social Security officer.			
Tunisia	On 19 March 2020, the government announced curfew and lockdown. Consequently most employees could not work. Because the employer's union decided to continue paying employees it has been decided to place them on furlough for past and 2020 annual leave.	For small business there is a monthly contribution of TND200 per employee earning less than TND1,000 per month. From mid-April this has been extended to all businesses with the exception of liberal professions. Salaries must be paid and a contribution made of one day's salary (based on April's salary).	A decree has been enacted preventing employers from terminating employment during the lockdown period.	For employees earning less than TND1,000 per month there is a government contribution of TND200 per month	With the exception of the TND200 per month contribution, no specific subsidies are available to employers.	The matter is governed by the social security regime. If a person is affected by Covid-19 they must go to the hospital and be quarantined. Their workplace is immediately closed and disinfected. Employers have a general obligation to provide masks, soap and maintain one metre distances.	Parliament delegated to government the power to issue decree-laws only relating to Covid-19 for two months. As such, a decree-law has been enacted preventing termination of work contracts for <i>force majeure</i> .
Uganda	The Ugandan Employment Act, 2006 (Employment Act) provides for a temporary layoff of employees which is akin to a furlough. A temporary layoff is implemented by agreement between the employer and employee. The	Employers may use measures available under the Employment Act to mitigate the effects of Covid-19 which include negotiating with employees to take their annual leave, unpaid leave, temporary layoff or	No new measures have been introduced to prevent or restrict terminations of employment. In a press statement on 20 March 2020, the Minister of State for Labour, Employment and	There is currently no economic relief provided specifically to employers and employees during the pandemic. However, the Government of Uganda has set up door-to-door relief food distribution programme to	None	The Employment Act provides that where an employee is absent from work and is incapable of performing their duties due to sickness, the employer is required to pay the employee's full wages and every	Employment laws in Uganda have neither been modified nor suspended in the face of the pandemic, However the Ministry of Health has passed Statutory Instruments to contain the infection and spread of Covid-19 that have affected employment.

<p>employee's absence during the temporary layoff period does not break the employee's continuity of service.</p> <p>Where there is a collective bargaining agreement in place between the employer and trade union representing their employees, the furlough or temporary layoff is undertaken in accordance with the collective bargaining agreement's terms.</p> <p>In a press statement on 'The Social Economic Effects of The Global Corona Virus Pandemic In Uganda', the Minister of State for Labour, Employment and Industrial Relations advised that employers seeking to lay off their employees temporarily during the Covid-19 health crisis should conduct the procedure humanely and provide a commitment to their workers that they will be re-engaged once business returns to normal.</p>	<p>amendments to their terms of employment</p> <p>Annual leave under the Employment Act may be taken at any time during the calendar year as may be agreed between the employer and the employee. The employer may encourage employees to take their annual leave with their consent.</p> <p>The Employment Act does not mention the concept of unpaid leave, therefore, unpaid leave can only be taken at the request of the employee or by agreement between employee and employer.</p>	<p>Industrial Relations emphasised to employers that the provisions on termination of employment under the Employment Act would continue to apply during the Covid-19 pandemic. Employers seeking to terminate the employment of ten or more employees are required to notify and consult the Ministry through the Commissioner for Labour and where applicable, the employee's trade union representatives. Further, employers would be required to pay all benefits accruing to the employee on dismissal, including severance pay, repatriation, payment in lieu of notice, payment in lieu of leave, compulsory compensation and any other damages where applicable.</p> <p>On 1 April 2020, the Ministry of Gender, Labour and Social Development asked all employers to submit labour returns and statistics</p>	<p>vulnerable and poor individuals affected by the Covid-19 lockdown measures.</p>	<p>other benefit for them or their family as stipulated in their employment contract.</p> <p>The employee is therefore only entitled to health benefits where these are included under their contract of service except where the employee contracts Covid-19 during the course of their employment.</p> <p>An employer would only be required to provide treatment or compensation for an employee diagnosed with or suspected of having Covid-19 where such employee contracts the illness during the course of their employment including during travel to and from work.</p>	<p>A nationwide lockdown was declared in Uganda and certain places of business were directed to remain closed for 14 days from 1 April 2020, except for those considered essential services under the Public Health (Control of Covid-19) (No 2) Rules, 2020 which was extended for another 21 days by the Public Health (Control of Covid-19) (No 2) (Amendment) Rules, 2020 from 15 April 2020. The lockdown has affected the performance of employment contracts of all businesses directed to close down during this period. Establishments selling food, agricultural supplies, veterinary supplies and pharmaceuticals were permitted to remain open. Critical services including banks, cleaning services, petrol stations, hospitals, utility service companies, telecoms companies, Kampala Capital City Authority (KCCA), Uganda Revenue Authority (URA), Uganda National Roads Authority (UNRA) and funeral services are also permitted to carry on with their operations.</p> <p>Therefore employers whose services are considered non-essential have faced challenges in managing employees during the lockdown period.</p>
--	---	--	--	--	--

			on details of all employees who have or are likely to be affected by the Covid-19 pandemic including names, number of employees, rates of remuneration by category and any other condition affecting their employment.				
United Arab Emirates	There is no general statutory framework on furlough in the UAE.	Workforce reduction The Ministry of Human Resources & Emiratization (MHRE) has issued a resolution (Resolution No. 279 of 2020 concerning the employment stability in private sector establishments) encouraging employers to consider alternative means of reducing staffing costs rather than terminating employment. It makes clear that certain measures should be with an employee's express written agreement. Pursuant to the resolution, employers may mutually agree any of the following options with their	No. The UAE Labour Law does however permit the employer to terminate an unlimited term contract at any time, on notice for a valid reason. However, an employee could bring an arbitrary dismissal claim seeking arbitrary dismissal compensation on top of their statutory and contractual entitlements. The MHRE have identified a range of measures which may be implemented to address the requirement of an employer to cut costs temporarily (see 2. Other measures). Therefore, the court is likely to be less sympathetic towards a company's decision to make	None.	None (other than as outlined in 2. Other measures).	Employers in Dubai and Abu Dhabi are legally obliged to provide employees with private medical insurance. Furthermore, the UAE Ministry of Health & Prevention (MoHAP) and the Dubai Health Authority (DHA) has stated that all suspected and confirmed Covid-19 cases of will be treated as emergency cases, free of charge, irrespective of the type or level of health insurance coverage the patient has. In Dubai, the Dubai Health Authority (DHA) has confirmed that all cases related to Covid-19 will be treated.	The UAE Labour Law has not been amended or suspended. The DIFC issued a presidential directive (see 2. Other measures), which temporarily suspends the provisions in the DIFC Employment Law pertaining to workplace health and safety.

		<p>non-national employees:</p> <ul style="list-style-type: none"> • remote working; • paid leave; • unpaid leave; • temporary salary reduction; and • permanent salary reduction. <p>The resolution envisages that the measures will be implemented gradually in turn, starting with remote working and ending with permanent reduction in salary. It also introduces a concept of 'sharing employees' whereby employers with a 'surplus' of non-national employees may register them on the Ministry's newly established Virtual Labour Market System to enable such employees to work for other employers. The current employer will remain their primary employer and be liable for the employee's minimum entitlements (except for salary) under the law ie, leave, allowances, medical insurance etc.</p>	<p>redundancies unless the company has implemented the measures proposed by the MHRE first.</p>				
--	--	---	---	--	--	--	--

		<p>Dubai International Financial Centre (DIFC)</p> <p>The DIFC Authority announced Presidential Directive No 4 of 2020 in respect of Covid-19, effective from 21 April 2020.</p> <p>Pursuant to this new directive, employers may introduce a number of emergency measures, without employee consent, on five days' notice. These measures are:</p> <ul style="list-style-type: none"> • reduced working hours; • imposing remote working conditions, for example in relation to measuring employee engagement and productivity; • restricting workplace access; • reducing remuneration on a temporary basis; • imposing an unpaid leave period; and • a requirement to take holiday leave. 					
United Kingdom	There is no framework for enforced furlough – although there is	Any contractual changes must be by agreement or these potential trigger	There are no restrictions on terminations as there	See 1. Furloughs. For agreed furloughs there is government	See 4. Public benefits.	There are no new specific healthcare benefits. However, employees are	The UK government has specifically stated that all employment laws remain in force. However both

	government financial support for agreed furloughs. Some employers are however putting employees on furlough by notice and relying on acceptance of the new arrangements as signifying agreement to the change. Otherwise, there has to be an agreement between the parties to accept a furlough arrangement.	dismissal liabilities. Subject to that, all agreed measures are possible. These include reduced hours, pay cuts, unpaid leave, furlough, use of accrued holiday entitlement etc.	have been in some other jurisdictions.	support for payment of up to 80 per cent of wages, subject to a cap.		usually already eligible for statutory sick pay or contractual sickness benefits. There are obligations that are triggered if Covid-19 cases occur at a workplace, bearing in mind the statutory requirement to ensure the workplace is safe.	employers and employees are being pragmatic about the measures that businesses must now take to survive and few are standing on their legal rights and in the main are agreeing to new arrangements such as furlough, working from home and pay reductions.
United States	<p>Employers are generally permitted to place employees on furlough or unpaid leave of absence. In light of Covid-19, many employers have opted to furlough part of their workforce on a temporary basis. Such employees generally continue to receive health insurance benefits (subject to the terms of the applicable plan), but may also collect unemployment insurance under applicable law.</p> <p>Employers must communicate clearly with furloughed employees that they are not permitted to work. If furloughed</p>	<p>Annual leave/vacation Employers are generally permitted to require employees to use available but unused paid time off, including vacation leave. Certain state laws, however impose additional requirements (eg, California requires at least 90 days' notice). The impact of Covid-19 has led certain employers to require this, particularly where employees are working remotely but are not performing work at 100 per cent capacity.</p> <p>Voluntary agreements</p>	<p>Families First Coronavirus Response Act (FFCRA) The FFCRA provides two distinct leave entitlements, both of which provide protection against discrimination and retaliation:</p> <p>The Emergency Paid Sick Leave Act (EPSLA) prohibits private employers with fewer than 500 employees from engaging in discrimination or retaliation because an employee takes leave under the Act.</p> <p>The Emergency Family Medical</p>	<p>EPSLA From 1 April until 31 December 2020, the law will require covered employers to provide full-time employees with up to 80 hours' paid leave, and part-time employees with a number of hours of paid leave that would equal the average hours such an employee works over a two-week period.</p> <p>Covered employees may use emergency paid sick leave for the following reasons, to the extent they are unable to work or telework during the period in question:</p>	<p>CARES Act Among other things, the CARES Act allows small businesses (ie, employers with less than 500 employees per physical location) to receive a loan to be used for such things as payroll support, separation payments, payments required for group healthcare benefits, rent and utility payments, etc.</p> <p>In addition, the CARES Act provides a refundable tax credit for 50 per cent of wages paid by employers whose: (1) operations were partially or fully</p>	<p>If an employee is diagnosed with, or suspected of having Covid-19, they are eligible for regular health benefits and if documented ill, the employer will need to pay salary to the extent required under applicable state/local law and/or applicable collective bargaining agreements.</p> <p>Some insurance carriers are temporarily allowing employers to continue to offer medical benefits to employees who have been furloughed or had a reduction in hours.</p>	Regular employment laws have not been modified or suspended, except as otherwise noted here.

	<p>employees do perform work of any kind, they must be compensated.</p>	<p>Unless an employee is covered by an employment contract, employers are generally free to enact prospective changes in salary and/or reduce work hours/leave time, subject to applicable state and local law requirements. For example, several localities (including New York City, NY and Philadelphia, PA), have predictive scheduling laws that require covered employers to provide advance notice to employees before making changes to their work schedule.</p> <p>Temporary reduction of employees' hours It is possible for an employer to reduce working hours of either all employees or certain classes of employees. In general an employer is not required to pay non-exempt employees (generally speaking, hourly employees) for time they are not actually working. Exempt employees (generally speaking, salaried employees) who work a partial</p>	<p>Leave Expansion Act (EFMLEA) also includes protection against discrimination and retaliation. In addition, the EFMLEA generally requires employers to reinstate employees to the same position the employee held prior to taking leave, or an equivalent position with equal pay, benefits and other employment terms. There are certain exceptions for employers with fewer than 25 employees where the position held by the employee when the leave commenced does not exist due to economic conditions or other changes in the employer's operating conditions that affect employment and are caused by a public health emergency during the period of leave.</p> <p>Federal and state WARN Acts The federal Worker Adjustment and Retraining Notification (WARN) Act requires covered</p>	<p>1. if they are subject to a federal, state, or local quarantine or isolation order related to Covid-19; 2. if they have been advised by a healthcare provider to self-quarantine due to concerns related to Covid-19; 3. if they are experiencing symptoms of Covid-19 and are seeking a medical diagnosis; 4. if they are caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to Covid-19, or who has been advised by a healthcare provider to self-quarantine due to concerns related to the virus; 5. if the employee is caring for their son or daughter if the school or place of care of the son or daughter has been closed, or their child care provider is unavailable, due to Covid-19 precautions; and/or 6. if they are experiencing any other substantially similar condition specified by the Secretary of Health</p>	<p>suspended due to a Covid-19-related shutdown order, or (2) operations were subject to a significant decline in gross receipts defined as the period beginning with the quarter where gross receipts declined by more than 50 per cent when compared to the same quarter of the previous year and ending with the following calendar quarter for which gross receipts are greater than 80 per cent of gross receipts for the same quarter the previous year.</p>	<p>The CARES Act, also increases access to health care for Covid-19 patients by, among other measures, requiring testing to be provided by private insurance companies without cost sharing, requiring that any Covid vaccine be provided free of charge, increasing access to telehealth services, and requiring that HHS issue guidance on what information is allowed to be shared of patients' records during the Covid-19 outbreak. The Act also contains a variety of funding measures related to Medicare, Medicaid and other HHS programmes.</p>	
--	---	---	---	--	--	--	--

		<p>week are entitled to their salary for the entire week. For the days off, the employee may be eligible for benefits under applicable state unemployment law, if the employee has a sufficient reduction in hours worked.</p> <p>Short-Time Compensation (STC) Programs Some states have STC programs, sometimes called 'work sharing' or 'shared work' programs, which are an alternative to layoffs. Instead of terminating employees' employment, employers can reduce their workers' hours workers in an affected unit in accordance with the terms of the employer's approved plan. Those workers will then be eligible for partial unemployment insurance benefits corresponding to the percentage of reduction for normal hours of work. STC plans generally last between 26-52</p>	<p>employers to provide 60 days' advance notice to employees in the event of a mass layoff or plant closing, as those terms are defined under the law.</p> <p>Several states have mini-WARN Acts that impose similar requirements, although there are important differences with respect to eligibility and notice requirements. For example, the New York WARN Act requires at least 90 days' advance notice prior to any mass layoff or plant closure.</p> <p>Importantly, the federal WARN Act and many state WARN Acts do not apply if the anticipated layoffs are for six months or less. As a result, many employers are opting for temporary layoffs/furloughs of less than six months. There are also generally exceptions under the laws for unforeseen business circumstances or 'acts of god', which would apply with respect to Covid-19.</p>	<p>and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor (no such conditions yet specified).</p> <p>If employees take leave for reasons (1), (2), or (3) above, the emergency paid sick leave pay provided must be no less than the employee's regular rate of pay (as defined under the Fair Labor Standards Act (FLSA)), up to a maximum of US\$511 per day and US\$5,110 in the aggregate.</p> <p>If employees take leave for reasons (4), (5), or (6) above, the emergency paid sick leave pay provided must be no less than two-thirds of the employee's regular rate of pay, up to a maximum of US\$200 per day and US\$2,000 in the aggregate.</p> <p>EFMLEA From 1 April until 31 December 2020, eligible employees will be able to take up to 12 weeks'</p>			
--	--	--	---	--	--	--	--

		<p>weeks, depending on state law.</p>	<p>Also, several states have issued guidance relating to Covid-19 and some (eg, New Jersey) have amended their statutes in light of the pandemic to ease restrictions on employers.</p> <p>State/local law Several states (eg, Michigan, New Jersey) have enacted laws or executive orders that explicitly prohibit employers from terminating, disciplining or retaliating against an employee who needs to stay home for reasons related to Covid-19.</p>	<p>FMLA leave if the employee is unable to work (or telework) due to a need for leave to care for a son or daughter: (1) under 18 years of age; or (2) of any age if that individual (i) has a mental or physical disability, and (ii) is incapable of self-care because of that disability, if the son or daughter's school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.</p> <p>The first ten days of public health emergency FMLA leave are unpaid, but employees may elect to substitute accrued paid leave during this time, including paid sick leave pursuant to the EPSLA (discussed above).</p> <p>Following the first ten days of public health emergency FMLA leave, employers will be required to provide paid leave in an amount not less than</p>			
--	--	---------------------------------------	--	--	--	--	--

				<p>two-thirds of an employee's regular rate of pay (as defined under the FLSA) for the remainder of the period of public health emergency FMLA leave period, up to 12 weeks (as needed).</p> <p>However, the two-thirds payment benefit is capped at US\$200 per day and US\$10,000 in the aggregate.</p> <p>Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Among other things, the CARES Act expands unemployment insurance to provide payments to those not usually eligible for benefits, and provides recovery cheques of up to US\$1,200 per person (US\$2,400 for joint filers) – this amount is increased by US\$500 for every child. Notably, recovery cheques are subject to income levels and single taxpayers whose income exceeds US\$99,000 are ineligible.</p>			
--	--	--	--	--	--	--	--

				<p>State/local law Several states and cities have enacted emergency rules or legislation to provide additional paid and unpaid leave to employees for reasons related to Covid-19.</p> <p>For example, in New York State, effective from 18 March 2020, New York employers are required to provide job-protected sick leave to employees who are subject to a mandatory or precautionary order of quarantine or isolation issued by the State of New York, state or local health department, or any other governmental entity due to Covid-19, as follows:</p> <p>Employers with ten or fewer employees and a net income less than US\$1m in the previous tax year are required to provide unpaid, job-protected sick leave to each employee who is subject to such an order through the termination date of</p>			
--	--	--	--	--	--	--	--

				<p>the order.</p> <p>Employees are also eligible for New York Paid Family Leave benefits and New York statutory disability during the quarantine period as set out under the law.</p> <p>Employers with ten or fewer employees and a net income greater than US\$1m in the previous tax year, as well as employers with 11-99 employees, are required to provide at least five days of job-protected paid sick leave, followed by unpaid leave thereafter until the termination of the quarantine order. After these five days of paid sick leave, employees are eligible for Paid Family Leave benefits and New York statutory disability for the remainder of the quarantine period as set out under the law.</p> <p>Employers with 100 or more employees as of 1 January 2020, as well as certain public employers</p>			
--	--	--	--	---	--	--	--

				regardless of size, are required to provide at least 14 days of job-protected paid sick leave during the period of the order.			
Uruguay	<p>In Uruguay an enforced furlough, understanding such as a mandatory suspension of work without pay from the employer, is not provided in our regulations.</p> <p>However a suspension of the work contract, for example, agreeing with the employee a leave without pay is a possibility.</p> <p>To implement the above, employer and employee should reach an agreement and properly document it.</p>	<p>Unpaid leave Employer and employee may agree to the employee taking unpaid leave for a certain time period.</p> <p>This agreement should be executed as a written document which must state the employee's consent.</p> <p>During this period employment contract will be suspended and therefore all basic obligations such as the employer's requirement to pay salary and the employee's requirement to go to work are suspended.</p> <p>Annual leave There are two possibilities: • either the company informs its employees that they should take the pending annual leave generated in 2019; or</p>	There are currently no measures regarding a restriction on termination of employment. But we cannot rule out this possibility. That said, the above is not foreseen as an upcoming measure.	<p>The most significant benefit established by the government is the flexible unemployment subsidy scheme for partial suspension of activities applied to monthly-paid employees.</p> <p>In this regard, please see 5. Subsidies.</p>	<p>Unemployment subsidy There are different types of unemployment subsidy regimes available to an employer to reduce costs. In each case this subsidy is covered by the social security entity (BPS).</p> <p>Unemployment subsidy schemes available are: • unemployment subsidy for total suspension of activities; or • unemployment subsidy for partial suspension of activities.</p> <p>For this particular case, the government has issued a Special Decree for a more flexible and special regime to cover monthly-paid employees whose work is suspended on a temporarily basis.</p>	<p>All employees diagnosed with Covid-19 or who are identified as suspected cases, should report their status to their healthcare provider and be placed under medical certification.</p> <p>Medical certification allows employees to receive sick leave subsidy paid by the social security entity (BPS).</p> <p>Government compensation of up to 70 per cent of the employee's average wage over the previous six months, is paid to the employee.</p> <p>Employees in mandatory quarantine Decree 94/020 of the Executive Branch dated 16 March 2020, provides that the workers in mandatory quarantine are</p>	<p>Regular employment laws have not been modified.</p> <p>The only modification introduced refers to the partial unemployment subsidy regime for monthly employees, commented on in 5. Subsidies.</p> <p>Although laws have not been modified or suspended, we must highlight that the Judicial Branch declared a judicial recess until 30 April 2020. Courts will remain closed until this date.</p>

		<ul style="list-style-type: none"> • employee and the company arrange an agreement stating they anticipate use of annual holiday leave generated and to be generated during 2020. <p>The Ministry of Labour and Social Security's Resolution 55/020, dated 20 March 2020 has authorised the execution of this exceptional kind of agreement.</p> <p>Agreed contract novation The employer and the employee may agree on a contract 'novation'. This is a modification of some of the agreed employment conditions, eg, a reduction in pay and working hours.</p> <p>The employee's consent is required, and should be properly documented.</p> <p>Working from home Companies can implement work from home to cope with social distancing encouraged by government. To</p>			<p>Unemployment subsidy: total suspension of activities</p> <p>Requirements for employees to access this subsidy for total suspension of activities are that an employee:</p> <ul style="list-style-type: none"> • has not received any remuneration in a calendar month with the exception of the 13th salary and paid holidays. • has accumulated 180 days (continuous or not) of permanence in the payroll of one or more companies. <p>This minimum time must have been completed in the 12 months prior to the date of the cause of the application for unemployment subsidy.</p> <p>Day labourers wishing to access the unemployment subsidy for total suspension of activities must have accumulated 150 days (continuous or not) of permanence in the payroll of one or more companies.</p>	<p>eligible for the sick leave subsidy.</p> <p>Mandatory quarantine is requested of the following people mentioned on Decree 93/2020:</p> <ul style="list-style-type: none"> • those who have contracted Covid-19; • those with fever, and one or more respiratory symptoms (cough, sore throat, or respiratory distress) and also, in the last 15 days, they have remained temporarily or permanently in 'high risk areas'; • those who have been in direct contact with confirmed Covid-19 cases; • those who enter Uruguay after having travelled through or from high-risk areas. <p>Sick leave for workers over 65 under quarantine The Executive Branch enacted a decree on 25 March 2020, that people over 65 years old, eligible for sick leave subsidies, will be able to stay in 30-day isolation at home, and have</p>	
--	--	---	--	--	--	--	--

		<p>implement such arrangements, companies must communicate this to its employees and provide them with the necessary tools for them to carry out their work from home. Companies shall report work from home measures to the General Work Inspection within the Ministry of Labour (Decree 94/020 dated 16 March 2020).</p> <p>Stand downs It is always possible for an employee to decide to resign voluntarily or stand down from their job. To avoid any eventual future claim in such cases, voluntary resignations should be properly documented.</p>		<p>The amount of subsidy paid by BPS will be the equivalent to the 50 per cent of the monthly average nominal remuneration received on the six previous months to the configuration of the unemployment subsidy.</p> <p>Unemployment subsidy: partial suspension of activities</p> <p>Another possibility only applicable to day labourers is giving them to unemployment subsidy for 'partial suspension of activities'. In its regular regime, applicable only to day labourers, the partial suspension subsidy is applied when there is a reduction in the total number of hours worked in the month or in the hours worked in a day, in a percentage of 25 per cent or more of the legal or customary hours in normal times.</p> <p>The amount of the unemployment subsidy paid by BPS</p>	<p>access to sick leave subsidy as if they were ill. This decree does not apply to workers who can work from home.</p>	
--	--	---	--	---	--	--

					<p>will be the difference between the subsidy amount that may correspond to workers who undergo subsidy for total suspension of activities and the salary perceived by workers under this subsidy.</p> <p>A special unemployment subsidy for monthly-paid employees for partial suspension of activities is in force until 31 May:</p> <p>Due to the current Covid-19 emergency, the Labour Ministry has made the partial suspension subsidy more flexible, so that it is accessible to monthly-paid workers. This will remain in force until 31 May 2020.</p> <p>To access this subsidy, monthly-paid workers and their employers must meet certain legal requirements.</p> <p>The amount of the subsidy is 25 per cent of the monthly average of the nominal remuneration</p>		
--	--	--	--	--	---	--	--

					received in previous six months. The final amount will be calculated proportionally to the time covered by the subsidy. In no cases, the amount to be received shall be less than 75 per cent of average monthly remuneration received in the previous six months.		
Venezuela	<p>The Covid-19 pandemic has resulted in the applicability of <i>force majeure</i> regulation under Venezuelan legislation. Consequently, a mandatory and temporary suspension of the employment relationships have been declared. The basis to proceed is as follows:</p> <ul style="list-style-type: none"> Workers have no obligation to render their services and employers have no requirement to pay their salaries. The suspension cannot exceed 60 days, otherwise workers will be entitled to resign with cause. There is no need to request authorisation from the Labour Inspector Office as 	<p>Annual leave An employer can impose a collective annual vacation.</p> <p>Agreements on suspension of the employment relationship Employers may agree with employees to suspend the employment relationship and pay a monthly indemnity with no effect on labour benefits, in order to prevent the workers' possibility of claiming justified resignation once the 60-days of suspension have elapsed.</p> <p>Temporary reduction of employees' hours Employers and workers may agree</p>	<p>Yes, a new Decree confirming the special bar against dismissals was issued on 23 March 2020.</p> <p>Under the Decree no worker can be dismissed without just cause until 31 December 2020. It also prohibits employers from dismissing workers without previously obtaining authorisation from the Labour Inspector Office based on the cause.</p>	<p>The government has announced a Covid-19 special bonus for citizens with the Homeland Card.</p> <p>It also announced a financial aid for informal workers and those working for small and medium companies.</p>	None	<p>The employee is eligible for regular public health benefits.</p> <p>Moreover, employees diagnosed with Covid-19, while on Covid-19 sick leave duly certified by the Social Security Institute, the latter shall cover 2/3rds of the worker's contribution salary (up to five time the minimum monthly salary). Employers must also pay to such workers:</p> <ul style="list-style-type: none"> the difference between the salary not paid by the Social Security Institute after the third day of sick leave and the workers' actual salary; 	Regular employment laws have not been modified or suspended.

	<p>the suspension of activities has been officially imposed.</p> <ul style="list-style-type: none"> • Workers' seniority continues to be calculated. <p>In addition, employers must comply with the following obligations:</p> <ul style="list-style-type: none"> • workers' housing and food if applicable; • nutrition benefit; • contributions to the Social Security Institute; • agreed obligations under collective bargaining agreements for suspension of activities; and • prohibition of the dismissal or transfer of workers or harming their employment conditions. <p>For those working remotely or industries exempted from the suspension of activities Decree, none of the above is applicable, and they are entitled to continue to receive their salary and labour benefits.</p>	<p>to temporarily change their work-schedules if they operate in an industry which allowed to continue rendering services during the mandatory quarantine.</p>				<ul style="list-style-type: none"> • the worker's full monthly salary if the employer has not complied with its duty to register the worker with the Social Security institute; and • the nutrition benefit. <p>In case a person with Covid-19 who has not been diagnosed continues to work, and their condition is aggravated due to working, such worsening in condition may be considered an occupational illness.</p>	
--	--	--	--	--	--	---	--