

### COVID-19 Employment Measures: A Case Study on Selected Countries

The following table records a series of employment measures of selected countries during the COVID-19 pandemic that have either been legislated or remain a government response to this unprecedented event. It aims to provide an overview of some of the available measures that could possibly be considered when drafting legislation to help employers or employees during this time. (Updated as at: 12 May 2020).

#### **Part A: Legislated Employment Measures**

The following tables in this section detail country-by-country employment measures that have been enacted into law.

#### **SAUDI ARABIA**

Measure	Summary
<p><b>The Saudi Government will pay 60% of the salaries of Saudi workers in private sector firms for a period of three months, with a ceiling of USD2.39 billion.</b></p> <p>A Royal Order was issued on Friday, 3 April 2020 to approve exceptions to the Unemployment Insurance Law (SANED) for relevant workers, to mitigate the impact of COVID-19.</p>	<p><b>What is the support and who will it cover?</b></p> <ul style="list-style-type: none"> <li>• An employer can apply to the General Organisation for Social Insurance (GOSI) for a request to support up to 60% of the registered wage corresponding to the wage amount as registered with GOSI, for a period of three months (from May through July).</li> <li>• An employer who employs 5 Saudi national employees can support 70% of its Saudi national employees (individually up to 60% of their wage).</li> <li>• An employer who employs less than 5 Saudi national employees can support 100% of all its Saudi national employees (individually up to 60% of their wage).</li> <li>• An employer shall be waived from paying monthly wages for the relevant Saudi national employee who benefits from this support. The employer also has no right to force a worker to work during the compensation disbursement period.</li> <li>• The private sector firms involved must resume the payment of wages for beneficiary employees right after the compensation period ceases in July (unless extended for a further period)</li> <li>• An employer shall continue paying wages for Saudi national employees and non-Saudi national employees who are not included in this compensation program</li> <li>• The program can be extended to employees who have not paid contributions for 12 months, provided that they have been employed since the beginning of this year.</li> </ul> <p>Sources:</p> <ol style="list-style-type: none"> <li>1. <a href="#">Saudi Press Agency Release</a></li> <li>2. <a href="#">GOSI Website (in Arabic)</a></li> </ol>

## AUSTRALIA

Measure	Summary
<b><u>Coronavirus Economic Response Package (Payments and Benefits) Rules 2020</u></b>	
<p><b><u>JobKeeper Payment</u></b> Businesses impacted by the coronavirus will be able to access a subsidy to continue paying their employees. The Government will provide a fortnightly payment of AUD\$1,500 per eligible employee until 27 September 2020.</p>	<p><b><u>Eligibility</u></b> Employers will be eligible for the JobKeeper payment if all of the following apply:</p> <ul style="list-style-type: none"> <li>• On 1 March 2020, you carried on a business in Australia or were a non-profit organisation that pursued your objectives principally in Australia.</li> <li>• You employed at least one eligible employee on 1 March 2020.</li> <li>• Your eligible employees are currently employed by your business for the fortnights you claim for (including those who are stood down or re-hired).</li> <li>• Your business has face <ul style="list-style-type: none"> <li>○ 30% fall in turnover (for an aggregated turnover of \$1 billion or less)</li> <li>○ 50% fall in turnover (for an aggregated turnover of more than \$1 billion), or</li> <li>○ 15% fall in turnover (for ACNC-registered charities other than universities and schools)</li> </ul> </li> <li>• Your business is not in one of the ineligible categories</li> </ul> <p><u>Your employee is eligible under the JobKeeper Payment scheme if they:</u></p> <ul style="list-style-type: none"> <li>• are employed by you (including those stood down or re-hired)</li> <li>• were either <ul style="list-style-type: none"> <li>○ permanent full-time or part-time employee at 1 March 2020</li> <li>○ long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer</li> </ul> </li> <li>• were at least 16 years of age on 1 March 2020</li> <li>• were an Australian resident as at 1 March 2020 within the meaning of the <i>Social Security Act 1991</i>, which requires that they reside in Australia, and are one of an Australian citizen, the holder of a permanent visa, or a Protected Special Category Visa Holder. More information about these requirements can be found from the Services Australia website under residence descriptions. Your employee can also be an Australian tax resident who is a Special Category (Subclass 444) Visa Holder. Employees who are not permanent residents of Australia must notify you of their visa status to allow you to determine if they are eligible.</li> <li>• were not in receipt of any of these payments during the JobKeeper fortnightly <ul style="list-style-type: none"> <li>○ government parental leave or Dad and partner pay</li> </ul> </li> </ul>

Measure	Summary
	<ul style="list-style-type: none"> <li>○ a payment in accordance with Australian worker compensation law for an individual's total incapacity for work</li> <li>● agree to be nominated by you</li> </ul> <p><u>You cannot claim for any employees who:</u></p> <ul style="list-style-type: none"> <li>● were first employed by you after 1 March 2020</li> <li>● left your employment before 1 March 2020</li> <li>● have been, or have agreed to be, nominated by another employer</li> </ul> <p>Casual employees are not eligible unless they were employed by you on a regular and systematic basis for at least 12 months as at 1 March 2020.</p> <p>If you decide to participate in the JobKeeper Payment scheme, you must nominate all your eligible employees. You cannot choose to nominate only some employees. However, individual eligible employees can choose not to participate.</p> <p>If your employees have multiple employers, they can usually choose which employer they want to nominate through. However, if your employees are long-term casuals and have other permanent employment, they must choose the permanent employer and cannot nominate you. They cannot receive the JobKeeper payment from more than one employer.</p> <p><b>Payment Process</b></p> <ul style="list-style-type: none"> <li>● Eligible employers will be reimbursed a fixed amount of \$1,500 per fortnight for each eligible employee.</li> <li>● Employers need to pay all eligible employees a minimum of \$1,500 (before tax) per fortnight to claim the JobKeeper payment. This will be paid to the employer in arrears each month by the ATO.</li> </ul> <p><b>Timing</b></p> <ul style="list-style-type: none"> <li>● The subsidy will start on 30 March 2020, with the first payments to be received by employers in the first week of May.</li> <li>● The Australian Commissioner of Taxation has extended the time to enroll for the initial JobKeeper periods, from 30 April 2020 until 31 May 2020.</li> </ul>

Measure	Summary
	<ul style="list-style-type: none"> <li>If you enroll by 31 May you will still be able to claim for the fortnights in April and May, provided you meet all the eligibility requirements for each of those fortnights. This includes having paid your employees by the appropriate date for each fortnight.</li> </ul>

## UNITED KINGDOM

Measure	Summary
<a href="#"><u>Coronavirus Act 2020</u></a>	
<b>Section 30 to section 44</b> Statutory Sick Pay	Statutory sick pay is paid by an employer to sick employees at a flat rate for a maximum of 28 weeks. Provision is being made to allow companies which have paid statutory sick pay for an employee with coronavirus to recover some or all of that payment. The 3-day waiting period before payment of SSP will be disapplied.
<b>Sections 8 and 9 and Schedule 7</b> Emergency Volunteers	Employees and workers will be able to take emergency volunteer leave in blocks of two, three, or four weeks' unpaid leave. This is a new form of unpaid statutory leave. A UK-wide compensation fund will be established to compensate for loss of earnings and expenses incurred at a flat rate for those who volunteer through an appropriate authority.
<b>Sections 71 and 76</b> provides for HMRC to have such functions as the Treasury may direct in relation to COVID-19.	<p>The Chancellor has made a Treasury Direction under Sections 71 and 76 of the Coronavirus Act 2020. It sets out that Her Majesty's Revenue and Customs (HMRC) are responsible for the payment and management of amounts to be paid under the <b>Coronavirus Job Retention Scheme</b>, as set out in the Schedule to the Direction. Under the scheme, all UK employers, regardless of size or sector, can claim a grant from HMRC to cover 80% of the wages costs of employees who are not working but kept on the payroll ("furloughed"), of up to £2,500 a calendar month for each employee or PAYE worker, plus the associated employer national insurance contributions on that wage.</p> <p><b><u>HMRC Guidance: Coronavirus Job Retention Scheme</u></b></p> <p><b>Eligibility</b></p> <ul style="list-style-type: none"> <li>The Scheme is open to all UK employers (including charities, recruitment agencies and public authorities) which had created and started a PAYE payroll scheme on or before 19 March 2020 and have a UK bank account.</li> </ul>

Measure	Summary
	<ul style="list-style-type: none"> <li>• The Scheme is also open to employers of employees transferred to them under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE) after 19 March 2020.</li> <li>• To be considered furloughed, the employees must not be working at all for the organisation, or any linked organisation, but will remain ‘on the books’. This means they must not provide services or generate revenue for or on behalf of the employer (or any connected organisation).</li> <li>• Employees on all categories of visa can be furloughed and the grants under the Scheme will not be classed as “public funds”.</li> <li>• To be eligible for the grant the <u>employers must write to their employees confirming that they have been furloughed and keep a record of this communication for 5 years</u>. The Direction makes clear that the employer and employee must agree in writing that the employee will cease all work in relation to their employment. This may cause issues for employers who have already furloughed employees relying on implied, or deemed consent to the changes. The Guidance however was updated shortly after the Direction was issued and appears to contradict the Direction (see below).</li> </ul> <p><i>Note: To avoid constructive unfair and wrongful dismissal, employers must consider how to implement the contractual changes.</i></p> <p><b>What does the scheme offer?</b> The Scheme offers temporary contributions to the wages of workers payable by employers “severely affected” by the COVID-19 pandemic. It will operate for at least 4 months from 1 March 2020, but may be extended.</p> <p><b>Conditions</b> The minimum length of time an employee can be furloughed for is 3 weeks. Furlough leave can be rotated and employees can be furloughed multiple times, provided always for a minimum of 3 weeks.</p> <p><b>Employees’ Right</b> Furloughed employees retain the same employment rights as non-furloughed employees, including in respect of unfair dismissal, discrimination, redundancy payments and statutory payments such as statutory sick pay and maternity rights and other parental rights.</p>

Measure	Summary
	<p><b>Payment Method</b> HMRC will pay 80% of a furloughed worker's gross monthly wages directly to employers by way of a grant subject to a cap of £2,500 per month. Employers can choose to top up the grant but have no obligation to do so (although they must validly vary the employees' contracts if they do not top up the pay).</p> <p><b>Does the 20% balance need to be topped up?</b> The Guidance states that employers can "choose" to fund the difference between normal salary and value of the grant, but do not have to do so.</p> <p><b>Can the employer retrench the employee after the scheme?</b> When the Scheme ends, the employer will need to assess at that point whether to bring the employee back to work or, depending on the circumstances, make them redundant. Grants cannot be used to subsidise redundancy payments.</p> <p><b>Enforcement</b></p> <ul style="list-style-type: none"> <li>• HMRC states that it retains the right to retrospectively audit all aspects of any claim.</li> <li>• To try and prevent fraud, the Guidance makes clear that payments made on claims based on dishonest, or inaccurate information or found to be fraudulent will have to be repaid in full and HMRC retain the right to audit claims at a later date.</li> </ul> <p><b>What furloughed workers can and cannot do</b></p> <p>Furloughed workers can:</p> <ul style="list-style-type: none"> <li>• Take part in volunteer work.</li> <li>• Undertake training and should be encouraged to do so.</li> <li>• Continue working in a second job they already have.</li> <li>• If their employment contract permits, take on a new job, provided they are able to return to the employer as soon as furlough ends and also to participate in any training needs of the original employer.</li> </ul> <p>Furloughed workers cannot:</p> <ul style="list-style-type: none"> <li>• Do any work which provides services or generates income for the organisation which has furloughed them, or any linked organisation.</li> </ul> <p>Source: <a href="https://www.gov.uk">gov.uk</a></p>

Measure	Summary
<b><u><a href="#">Working Time (Coronavirus) Amendment Regulations 2020</a></u></b>	
Carry-over of any untaken WTD leave	This relaxes the restriction on carrying over the four weeks' leave derived from the Working Time Directive (2003/88/EC) ("WTD leave") with immediate effect. This permits the carry-over of any untaken WTD leave where it was not reasonably practicable to take it in the leave year.
<b><u><a href="#">The Employment Appeal Tribunal (Coronavirus) (Amendment) Rules 2020</a></u></b>	
Amendment to the Employment Appeal Tribunal Rules 1993	Any oral hearing may be conducted, in whole or in part, by use of electronic communication (including by telephone) provided that the Appeal Tribunal considers that it would be just and equitable to do so and provided that the parties and members of the public attending the hearing are able to hear what the Appeal Tribunal hears and see any witness as seen by the Appeal Tribunal.

## SINGAPORE

Measure	Summary
<b><u><a href="#">COVID-19 (Temporary Measures) Act 2020</a></u></b>	
<b>Part 2:</b> Temporary Relief from Inability to Perform Contracts	<p>This Act offers temporary relief from legal action, on a just and equitable basis, for 6 months after the Act commences on 20 April 2020. It will cover obligations to be performed on or after 1 February 2020 which are affected by reasons of Covid-19, for contracts entered into before 25 March 2020.</p> <p>Types of contract covered:</p> <ul style="list-style-type: none"> <li>• Commercial and industrial property leases</li> <li>• Construction and supply contracts</li> <li>• Event &amp; tourism-related contracts</li> <li>• Certain secured loan facilities</li> <li>• Hire-purchase &amp; conditional sales agreement</li> </ul>

Measure	Summary
<b>Part 3:</b> Temporary Relief for Financially Distressed Individuals, Firms and Other Businesses	There are modifications as to Bankruptcy Act, Insolvency, Restructuring and Dissolution Act 2018, Companies Act, Limited Liability Partnership Act and Business Trusts Act which increases the monetary thresholds and time limits for bankruptcy and insolvency. This will help individuals and businesses in a very difficult situation.
<b>Part 6:</b> Temporary Measures Concerning Remission of Property Tax	This requires landlords to pass on to tenants any property tax remissions granted by the Minister of Finance when such a rebate is provided in response to the COVID-19 pandemic. Landlords may not place conditions on such benefit, including renegotiation of lease terms, any of which shall be void. The amount of the remission may be paid to the tenant in lump sum or in instalments, and it may be offset against rent payable by the tenant to the landlord.
<a href="#"><u>Supplementary Budget 2020</u></a>	
Resilience, Solidarity and Unity Budgets	<p>Relevant Measures:</p> <ul style="list-style-type: none"> <li>• Foreign Worker Levy waived for April and May</li> <li>• Foreign levy rebate payout</li> <li>• Self-Employed Person Income Scheme (SIRS)</li> </ul> <p><b>Job Support Scheme</b></p> <p>The Job Support Scheme (JSS) was announced at Budget 2020, and further enhanced at the Resilience and Solidarity Budgets. It is a 75 per cent wage subsidy for firms in all sectors for the month of April and May. This scheme will provide wage support to employers, helping enterprises retain their local employees (Singapore Citizens and Permanent Residents) during this period of economic uncertainty.</p> <p><b>How much?</b></p> <p>Under the JSS, the Government will co-fund the first \$4,600 of gross monthly wages paid to each local employee for 9 months. There are three levels of support for employers in different sectors, as shown in the table below.</p> <p>In addition, wage support for the month of April and May 2020 will be topped-up to 75% for all sectors to support firms during the ‘circuit breaker’ period. This will continue to be paid on the first \$4,600 of gross monthly wages paid to local employees. Wage support for other months will remain unchanged as per the</p>

Measure	Summary												
	<p>table below. The aviation and tourism sectors will continue to receive 75% wage support for all applicable months.</p> <table border="1" data-bbox="837 352 1863 1185"> <thead> <tr> <th data-bbox="837 352 1149 488">Sector</th> <th data-bbox="1149 352 1630 488">JSS will support the following groups of employers:</th> <th data-bbox="1630 352 1863 488">JSS will provide support of:</th> </tr> </thead> <tbody> <tr> <td data-bbox="837 488 1149 842">Tier 1 - Aviation and Tourism</td> <td data-bbox="1149 488 1630 842"> <ul style="list-style-type: none"> <li>• Airlines</li> <li>• Airport ground handlers</li> <li>• Airport operators</li> <li>• Qualifying licensed hotels<sup>2</sup></li> <li>• Qualifying licensed travel agents<sup>3</sup></li> <li>• Qualifying gated tourist attractions<sup>4</sup></li> <li>• Cruise lines and Cruise terminal operators</li> </ul> </td> <td data-bbox="1630 488 1863 842">75% of the first \$4,600 gross monthly wages per local employee</td> </tr> <tr> <td data-bbox="837 842 1149 1013">Tier 2 - Food Services</td> <td data-bbox="1149 842 1630 1013"> <ul style="list-style-type: none"> <li>• Licensed food shops and food stalls (including hawker stalls)</li> </ul> </td> <td data-bbox="1630 842 1863 1013">50% of the first \$4,600 gross monthly wages per local employee</td> </tr> <tr> <td data-bbox="837 1013 1149 1185">Tier 3 - All other sectors</td> <td data-bbox="1149 1013 1630 1185"> <ul style="list-style-type: none"> <li>• All other employers</li> </ul> </td> <td data-bbox="1630 1013 1863 1185">25% of the first \$4,600 gross monthly wages per local employee</td> </tr> </tbody> </table> <p>Employers will receive three main JSS payouts in Apr, Jul, and Oct 2020, covering wages paid in the months shown in the table below. There will also be an additional payout in May to provide cashflow support for firms during the ‘circuit breaker’ period.</p>	Sector	JSS will support the following groups of employers:	JSS will provide support of:	Tier 1 - Aviation and Tourism	<ul style="list-style-type: none"> <li>• Airlines</li> <li>• Airport ground handlers</li> <li>• Airport operators</li> <li>• Qualifying licensed hotels<sup>2</sup></li> <li>• Qualifying licensed travel agents<sup>3</sup></li> <li>• Qualifying gated tourist attractions<sup>4</sup></li> <li>• Cruise lines and Cruise terminal operators</li> </ul>	75% of the first \$4,600 gross monthly wages per local employee	Tier 2 - Food Services	<ul style="list-style-type: none"> <li>• Licensed food shops and food stalls (including hawker stalls)</li> </ul>	50% of the first \$4,600 gross monthly wages per local employee	Tier 3 - All other sectors	<ul style="list-style-type: none"> <li>• All other employers</li> </ul>	25% of the first \$4,600 gross monthly wages per local employee
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Measure	Summary
	<p>the wages of shareholder-directors with Assessable Income of \$100,000 or less for Year of Assessment 2019.</p> <p><b>Application</b> Employers do not need to apply for the JSS. IRAS will notify eligible employers by post of the tier of support and the amount of JSS payout payable to them.</p> <p><b>Is there a need to maintain employees' wages in April/May 2020?</b> The top-up to 75% support for April/May 2020 wages was calculated based on October/November 2019 wages first to allow for employers to receive the payouts faster. The second and third payouts will subsequently be adjusted based on the difference between April/May 2020 and October/November 2019 wages.</p> <p>Hence, employers who reduce wages or put their employees on no-pay-leave in April/May 2020 will have their subsequent JSS payouts reduced accordingly.</p> <p>Source: <a href="#">Inland Revenue Authority of Singapore</a></p>

## UNITES STATES OF AMERICA

Measure	Summary
<p><a href="#">Coronavirus Aid, Relief, and Economic Security Act (CARES Act)</a> (signed into law on 27 March 2020)</p>	
<p><b>Sec. 1102</b> <a href="#">Paycheck Protection Program</a></p>	<p>The aim of this section of the act is to provide the critical funding needed to keep small businesses running. The most impactful portion of this is the Paycheck Protection Program, a \$349 billion loan program available through the Small Business Administration. These loans are designed to keep employees on payroll and give employers a loan to help them cover the costs.</p>
<p><b>Sec. 2301</b> <b>Employee retention credit</b></p>	<ul style="list-style-type: none"> <li>If a business operation was fully or partially suspended from COVID-19 or its gross receipts declined by more than 50% when compared to the same quarter last year, the business is eligible for a payroll tax credit if the employer continues to pay his employees.</li> </ul>

Measure	Summary
	<ul style="list-style-type: none"> <li>The tax credit is 50% of qualified wages paid to the employee and is capped at \$5,000 per employee.</li> </ul>
<b>Sec. 2302</b> <b>Delayed payment of employer payroll taxes</b>	Employers are generally responsible for paying 6.2% Social Security tax on their employees' wages. They can now delay paying this payroll tax. Half of the deferred payroll tax will be due by December 31, 2012 and the other half will be due by December 31, 2022.
<b><u>Families First Coronavirus Response Act</u></b> (Went into effect on April 1, 2020, and it will remain in effect until December 31, 2020)	
<b>Sec. 3105</b> <b>Special Rule for Health Care Providers and Emergency Responders</b>	Employers of health care providers and emergency responders <b>may exclude such employees from emergency leave or paid sick leave provisions.</b> In addition, the Secretary of Labour may issue regulations that exclude such groups of workers from the leave provisions.
<b>Sec. 5102</b> <u><b>Paid Sick Time Requirement</b></u>	The Emergency Paid Sick Leave Act requires covered employers to provide paid sick leave to an employee who is unable to work (including telework) and <ol style="list-style-type: none"> <li>is subject to a federal, state, or local quarantine or isolation order related to COVID-19;</li> <li>has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;</li> <li>is experiencing symptoms of COVID-19 and is seeking medical diagnosis;</li> <li>is caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to COVID-19 or an individual who has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;</li> <li>is caring for a child whose school or place of care is closed, or whose childcare provider is unavailable, due to COVID-19 related reasons; or</li> <li>is experiencing any other substantially similar condition, as specified by the Secretary of Health and Human Services.</li> </ol>
<b>Sec. 5111</b> <b>Regulatory Authorities</b>	The Act authorized the Secretary of Labor to exempt businesses with fewer than 50 employees from providing emergency FMLA leave or paid sick leave due to school or place of care closures or child care provider unavailability for COVID-19 related reasons if such leave “would jeopardize the viability of the business as a going concern”.

**Part B: Non-legislated Employment Measures**

The following tables detail country-country-country employment measures that have not been legislated.

**HONG KONG**

Measure	Summary
<b>Employment Support Scheme</b>	<p><b>Eligibility:</b> The Government will provide a wage subsidy to eligible employers to retain employees and avoid redundancy. All employers who have been making MPF contributions for employees (except for Government employees and employees of statutory bodies and subverted organisations) are eligible. An eligible employer will have to undertake that they cannot implement redundancy. The precise terms of the undertaking are not yet known and the devil will be in the details.</p> <p><b>Amount:</b> The amount of the subsidy will be based on 50% of the monthly wages of the employee capped at HK\$18,000, meaning a maximum subsidy of HK\$9,000 per month.</p> <p><b>Duration:</b> 6 months.</p> <p><b>Form of payment of the subsidy:</b> The subsidy will be paid to eligible employers in 2 payments, with the first being not later than June 2020.</p> <p>Source: <a href="https://www.coronavirus.gov.hk/pdf/fund/CE-Measure-12-eng.pdf">https://www.coronavirus.gov.hk/pdf/fund/CE-Measure-12-eng.pdf</a>            Note: This scheme is similar to <a href="#">Wage Subsidy</a> introduced by Malaysia.</p>

**THAILAND**

Measure	Summary
<a href="#">sec. 75 Labour Protection Act</a> Closure of business	<ul style="list-style-type: none"> <li>Employers forced by the order to temporarily close down their businesses do not need to pay salary to their employees (force majeure).</li> <li>Employers affected by the crisis may have to shut-down business operations wholly or partly for necessary business reasons (i.e. a drop in demand, etc.). In this case, the employer may decrease employees' salary to 75 percent.</li> </ul>

Measure	Summary
	<p>The employer is obliged to inform the employees and the labour inspector at least three days in advance in writing of the reduction in salary.</p> <ul style="list-style-type: none"> <li>• However, sec. 75 of the Labour Protection Act does not cover the case of reduced working hours because the provision requires the partly or wholly cessation of business operations. Thus, sec. 75 should not be compared to the German concept of “short-time work” (Kurzarbeit). A reduction of salary together with a reduction of working hours requires the employee’s prior consent.</li> </ul>
<p><a href="#">Ministerial Regulation and Notifications</a></p>	<ul style="list-style-type: none"> <li>• Employees being out of work due to a 14-day quarantine without salary pay are entitled to a compensation by the social security fund of 62 percent of the last wage, whereby the maximum amount is THB 15,000. The compensation will be paid for a period not exceeding 90 days. The same applies to employees if the employer has to cease business operations under a shut-down order.</li> <li>• Employees being terminated due to the crisis, are entitled to a compensation at a rate of 70 percent of the last wage (max. THB 15,000), not exceeding 200 days. Employees resigning shall receive only 45 percent of the last wage (max. THB 15,000), not exceeding 90 days.</li> </ul>

## NETHERLANDS

Matter	Explanation
<p><a href="#">Temporary Emergency Bridging Measure for Sustained Employment (“NOW”)</a> Employer can claim for a substantial compensation for employee’s wages</p>	<p><b>What is NOW?</b> Due to extraordinary circumstances, like the coronavirus, the employers have less or no work for their employees. They can claim NOW for a substantial compensation for their wages. In this way, they can continue to pay employees with permanent and temporary contracts. The Employee Insurance Agency (UWV) will pay them an advance.</p> <p>The employers can claim the compensation for 3 months, with the possibility to extend it for a further 3 months. They can claim the compensation for turnover they have missed from 1 March onwards.</p> <p><b>Eligibility</b></p> <ul style="list-style-type: none"> <li>• If the employers claim NOW, they are not allowed to request permission to dismiss employees on economic grounds during the period for which they receive compensation.</li> <li>• NOW is meant for turnover losses starting 1 March 2020. Employers can also apply if they suffer turnover losses from 1 April or 1 May.</li> </ul>

Matter	Explanation
	<ul style="list-style-type: none"> <li>• Must pay employees in full (100%).</li> <li>• Must use this compensation to pay wage costs.</li> <li>• Must inform the employees or <a href="#">works council</a> if the employers have been granted this compensation.</li> <li>• The employer has to keep verifiable records of all information of relevance. They must be able to make these records available until 5 years after this compensation has been granted.</li> <li>• The employer must notify the Employee Insurance Agency of anything that happens that may affect a decision to change, repeal or determine the compensation.</li> <li>• If the employer receives wage subsidy, they must notify the municipality that provides this that the employer is granted NOW.</li> <li>• The employers will need to submit a statement from an accountant for claims that exceed a certain amount (the height of which is yet to be established).</li> </ul> <p><b>Value of Compensation</b></p> <p>The compensation for wages the employer can claim depends on the turnover loss. Employer can claim a maximum of 90% of the wages. For example:</p> <ul style="list-style-type: none"> <li>• If the turnover loss is 100%, the compensation will amount to 90% of wages</li> <li>• If the turnover loss is 50%, the compensation will amount to 45% of wages</li> <li>• If the turnover loss is 25%, the compensation will amount to 22.5% of wages</li> </ul> <p>Based on the application, the Employee Insurance Agency (UWV) will pay employer an advance of 80% of the expected compensation. The actual turnover loss will be determined afterwards. When determining the definitive compensation, a correction can be made, if there has been a decrease in wages.</p>

## NEW ZEALAND

Measure	Summary
<a href="#">Wage Subsidy Scheme</a>	<p><b>What is the support?</b></p> <ul style="list-style-type: none"> <li>• Supports employers who are adversely affected by coronavirus, by ensuring that they are able to pay their employees' salary, even if the employees are unable to go to work</li> <li>• Available to all businesses, societies, charities, and governance entities, except state sector organisations</li> <li>• Also applicable to employers who have previously laid off employees, on the condition that they re-hire the employees who have been laid off</li> <li>• Subsidy will be paid as a lump sum to employers</li> </ul> <p><b>Eligibility</b></p> <p><u>Employers who have;</u></p> <ul style="list-style-type: none"> <li>• Suffered 30% revenue drop owing to Covid-19;</li> <li>• Promised to retain employees for at least 12 weeks (i.e. duration of the subsidy);</li> <li>• Promised to pay at least normal rates for the amount of work done (For employees who are working at reduced hours due to the quarantine, at least 80% of the usual salary)</li> </ul> <p><u>Amount of Subsidy;</u></p> <ul style="list-style-type: none"> <li>• Grossly \$585.50 per week for employees who work full-time (i.e. 20 hours or more each week)</li> <li>• Grossly \$350.00 per week for employees who work part-time (i.e. less than 20 hours each week)</li> </ul> <p>Employers must pay the above amount to the employees accordingly, unless the employee's salary is usually less than the designated amount of subsidy. If this is the case, employers should pay the amount of the usual salary. The difference therein should then be used to subsidise the wages of other affected employees.</p>

## MALAYSIA

Matter	Explanation			
<a href="#">Wage Subsidy Programme</a>	<ul style="list-style-type: none"> <li>Wage Subsidy is a financial aid which will be paid to employers for every local employee with a salary amounting to RM4000 and below for a period of three months only.</li> <li>Wage Subsidy Programme will be enforced from 1st April 2020.</li> <li>Wage Subsidy Programme covers three months starting from 1st April 2020 or following the month which application is filed.</li> </ul>			
	<b>Size of Company</b>	<b>75 employees or less</b>	<b>76 - 200 employees</b>	<b>More than 200 employees</b>
	<b>Subsidy Amount</b>	RM1200 per employee	RM800 per employee	RM600 per employee
	<b>Maximum Number of Employees</b>	75 employees	200 employees	200 employees
	<b>Duration of Subsidy</b>	3 months	3 months	3 months
	<b>Eligibility Requirements:</b>			
	<b>Percentage of Decline in Revenue or Sales</b>	Not applicable	Decline of 50% or more of total sales or revenue compared to January 2020 or the following months.	Decline of 50% or more of total sales or revenue compared to January 2020 or the following months.
	<b>Registration of Employer</b>	Employers and employees have to be registered with or contributing to PERKESO. Employers have registered with Companies Commission of Malaysia (SSM) or Local Authorities before 1 January 2020. Employer has started operations before 1 January 2020.		

Matter	Explanation	
	<b>Employee Salary</b>	Employee's salary has to be RM4000 and below
	<b>Other Requirements</b>	For employers who opt to apply for the Wage Subsidy Programme, they are required to retain their employees for at least 6 months, which is 3 months upon receiving the subsidy and the following 3 months after.
	<b>f) Effective Date</b>	Starting from 1 April 2020
	<b>g) Application Method</b>	Application has to be submitted by the employer through <a href="http://prihatin.perkeso.gov.my">prihatin.perkeso.gov.my</a> starting <b>9 April 2020</b> .
	<b>h) Application Deadline</b>	<b>15 September 2020</b> or subject to remaining funds allocated or any decision made by the Government.
	<b>i) Payment Method</b>	Wage Subsidy Payment will be credited into the employer's account within 7 - 14 days period from the approval date.
	<i>Schedule 1: Wage Subsidy Programme Improvement (6 April 2020)</i>	
	Click <a href="#">here</a> for more information on <b>Perkeso FAQs on Wage Subsidy Program</b> .	
<a href="#">Employment Retention Programme</a>	<ul style="list-style-type: none"> <li>• Employee Retention Programme / Program Pengekalan Pekerjaan is an immediate financial assistance worth RM600 monthly for employees who have been instructed to take unpaid leaves due to the Covid-19 pandemic.</li> <li>• Eligibility requirement: <ul style="list-style-type: none"> <li>○ Private sector employees (inclusive of part time workers) who are registered and contribution for Employment Insurance System (EIS) / Sistem Insurans Pekerjaan (SIP).</li> <li>○ Employees with a monthly salary of RM 4000 and below.</li> <li>○ Execution of Notice of Unpaid Leave with a minimum of 30 days between 1 to 6 months (unpaid leave notice must be issued starting from 1 March 2020)</li> </ul> </li> <li>• An online application must be done by the employer starting from 20 March 2020 through <a href="https://prihatin.perkeso.gov.my/">https://prihatin.perkeso.gov.my/</a>.</li> </ul>	

Matter	Explanation			
<b>Employment Insurance System</b>		<b>Employment Insurance System (EIS)</b>	<b>Employer Retention Programme (ERP)</b>	<b>Wage Subsidy Programme</b>
	<b>Legislation Source</b>	Employment Insurance System Act 2017 [Act 800]	Economic Stimulus Package 2020 on 16 March	PRIHATIN on 27 March 2020 Additional PRIHATIN on 6 April 2020
	<b>Beneficiary</b>	Workers that have lost their job	Workers that have been given unpaid leave by their employers	Wage subsidy for employers for the purpose of retaining their workers
	<b>Date of enforcement</b>	1 January 2018	1 March 2020 (Applications start on 20 March 2020)	1 April 2020
	<b>Application</b>	Submitted by workers that were dismissed	Submitted by employers	Submitted by employers
	<b>Conditions</b>	Confirmed to have lost their job  Fulfilled eligibility requirements for EIS contributions  Ready to work and actively seeking for jobs	Workers earning RM4,000 and below  Minimum period of unpaid leave is at least 30 days	Workers earning RM4,000 and below  Employers are required to retain their workers for a period of at least 6 months  Other conditions are as in Schedule 1 (Question 3)
	<b>Benefit / Assistance</b>	Job Seekers' Allowance (80% to 30% of wages for a period of 3-6 months)  Fee and practice allowance and others	RM600 per month for an individual worker for a period of 1 to 6 months	RM600 or RM800 or RM1,200 per month for an individual worker for a period of 3 months depending on the total workers of the company
	<b>Application Method</b>	<a href="https://eis.perkeso.gov.my">https://eis.perkeso.gov.my</a>	<a href="https://www.perkeso.gov.my">https://www.perkeso.gov.my</a>	<a href="http://prihatin.perkeso.gov.my/">http://prihatin.perkeso.gov.my/</a>

Matter	Explanation
	<p><i>Schedule 2: The difference between Employment Insurance System (EIS), Employment Retention Programme (ERP), and Wage Subsidy Programme. All these measures are under Social Security Organisation (SOCISO).</i></p>
<p><b>Reduction of Foreign Workers Levy</b></p>	<ul style="list-style-type: none"> <li>• Reduction of foreign workers levy as much as 25% to all companies here their worker's permit end on 1 April until 31 December 2020.</li> <li>• Not applicable to domestic workers.</li> </ul> <p>Click <a href="#">here</a> for the 'Additional Measures for the Prihatin Rakyat Economic Stimulus Package 2020 (Prihatin Tambahan)' which includes the above.</p>
<p><b>Deferment of Loan Payment</b></p>	<ul style="list-style-type: none"> <li>• To ease the cash flow of individuals and SMEs that are likely to be the most affected by Covid-19, banking institutions will offer a deferment of all loan/financing repayments for a period of 6 months.</li> <li>• Takes effect from 1 April 2020.</li> <li>• This offer is applicable to performing loans, denominated in Malaysian Ringgit, that have not been in arrears for more than 90 days as at 1 April 2020.</li> <li>• For credit card facilities, banking institutions will offer to convert the outstanding balances into a 3-year term loan with reduced interest rates to help borrowers better manage their debt.</li> <li>• Banking institutions will also facilitate requests by corporations to defer or restructure their loans/financing repayments in a way that will enable viable corporations to preserve jobs and swiftly resume economic activities when conditions improve. Corporations have been asked to approach banking institutions to discuss their repayment plans and the restructuring of credit facilities.</li> <li>• The Central Bank of Malaysia ('BNM') has also provided appropriate time-bound flexibilities for banking institutions to report deferred/restructured facilities in the Central Credit Reference Information System (CCRIS), taking into account the temporary nature of disruptions faced by borrowers/customers.</li> </ul> <p>Click <a href="#">here</a> for Bank Negara Malaysia FAQs on Deferment Package and Conversion Package.  Click <a href="#">here</a> for Bank Negara Malaysia FAQs on Hire-Purchase and Fixed Rate Islamic Financing Product.  Click <a href="#">here</a> for Features of BNM's Financing Facilities to Assist Malaysian SMEs</p>