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# COVID-19 Global Payroll Costs Reduction Analysis – Second Edition



# Introduction

As you assess and determine how to respond to the financial impact of COVID-19 on your businesses, those with a global workforce are looking right now at how to reduce their payroll costs as quickly as possible, understand and utilise available government grants, loans and subsidies for their employees, be cognisant of the restrictions that may attach to accepting those monies and have an eye to new laws that may prevent them from making reductions in force or economic dismissals. All at a time when governments are announcing new initiatives and support on an almost daily basis.

To help you navigate this unprecedented challenge for your workforce, we have compiled the attached 'COVID-19 Global Payroll Costs Reduction Analysis' focusing on 54 jurisdictions. It offers jurisdiction-specific thoughts and suggestions from us and a selection of our extensive local counsel network on how to approach these issues in their jurisdictions. This is the Second Edition of this analysis, with more jurisdictions to reflect the business needs and valued feedback from clients, and new updates from across the Firm and our local counsel network highlighting the latest developments and announcements made as of 8 April 2020.

## Our Key Findings

In analysing the data, we have identified the following global trends:

1. More jurisdictions have followed the Italian example and now made it unlawful for employers to terminate employees for 'economic reasons' (see Angola, Argentina, Mexico (possibly), Pakistan and Spain).
2. In some jurisdictions, employers are prohibited or discouraged from terminating employees for COVID-19 related reasons (see China, Hong Kong, India, Indonesia, Kazakhstan, Saudi Arabia (possibly) and Slovakia).
3. Other jurisdictions place restrictions on the employer's ability to terminate the employees if they or their employees are in receipt of or have used the government subsidies and assistance (see Greece, the Netherlands, New Zealand, Portugal, Turkey and to some extent the United States).
4. Most jurisdictions are proposing to extend their lock-down status or state of emergency – this means that the above restrictions are likely to become more widespread.
5. For those jurisdictions that have announced government subsidies and assistance, the detailed guidance is starting to emerge and it is ripe for analysis.

## What to Expect

If we look to what may be coming next, we know that the government subsidies and measures will not save all jobs or businesses and some employers will need to ultimately make some tough decisions. In order to avoid additional liabilities, employers with a global workforce will need to comply with a myriad of divergent employment laws, including advance notice of termination, individual and collective information and consultation processes and third party/external notifications.

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# Introduction

Therefore, we anticipate a spike in employment litigation which seeks to challenge employer decisions based upon headline announcements, delayed guidance and speedy implementation.

We also expect greater challenges ahead like those currently being tackled in China and parts of Asia, when and how do you ask your workforce to return to work? And, on a related note, what testing or evidence can you require to protect the health and well-being of your staff? How do you strike the balance of this goal while not infringing privacy laws, which may have taken a back-seat in the fight against COVID-19, but are very much part of the modern workplace?

We encourage you to explore our analysis to learn more about the options available to employers in the 54 jurisdictions covered in this Second Edition. To discuss any of these updates and how they may impact your workforce, please contact me or another member of the International Employment practice.

Stay well everyone,

**Suzanne Horne**

Partner, Head of the International Employment practice

Editor

*With special thanks to the many local counsel for their invaluable contribution to this analysis.*

## Notes

The following constitutes the general guidance only from us and our local counsel in relation to the specific queries set out in the below table. For example, it does not take account of any contractual, trade union, collective bargaining agreement or works council requirements. In light of the speed of developments and the high-level nature of this general guidance, we recommend you always seek specific legal advice prior to implementing any employment actions.

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# Angola - Miranda Law Firm



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Due to the state of emergency, nobody can be terminated due to absences of work for quarantine reasons.</li> <li>• Termination for objective/redundancy reasons, under the rules set forth in the General Labor Law; however, due to the state of emergency this can only occur once the former has been lifted.</li> <li>• Short-term employment contracts can be terminated by virtue of their expiration.</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• No measures have been taken yet.</li> <li>• It seems that the government will make available financings for companies to pay the salaries due for the quarantine period.</li> </ul>	<ul style="list-style-type: none"> <li>• During the state of emergency the terminations are not allowed for economic reasons. The state of emergency is expected to be terminated on 11 April; if it is extended (it is the most probable scenario), we do not know yet if the government will change the existing exceptional rules.</li> </ul>

# Argentina - Marval, O'Farrell & Mairal



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Starting on March 31<sup>st</sup> and for a period of 60 days, dismissal and suspensions for force majeure are forbidden.</li> <li>Employers may agree with the union and the employee on a suspension of the employment relationship with the payment of a non-remunerative allowance. A special procedure known as the "Crisis Preventing Procedure" should be required to agree on this suspension with payment of non-remunerative allowance in the event that certain percentages provided by the law are reached.</li> <li>Suspensions must take place in order of least seniority. However, with respect of employees who started employment in the same semester, those having family dependents will have preferential treatment to remain in employment to those having no family responsibilities.</li> <li>Employers may agree on terminations through the launching of a voluntary retirement plan and/or individual terminations by mutual agreement of the parties. In these cases, consent should be obtained from the employees who would probably request, as a consideration, sums exceeding statutory severance to agree on the termination of the relationship.</li> </ul>	<p>On April 1<sup>st</sup> the Government enacted Decree 332/2020 which created the Program to Assist the Emergency at Work and Production to assist employers.</p> <p>By joining this program the employers could:</p> <ol style="list-style-type: none"> <li>Postpone or reduce up to 95% of social security contributions for employees for companies with less than 60 workers. For companies with more than 60 workers a Crisis Preventing Procedure must be followed to be benefited from this regulation.</li> <li>Be benefited by an allowance paid by the government to pay unionized employees' salaries (for companies with less than 100 workers).</li> <li>Companies with more than 100 workers may join the REPRO system which consists of the assistance to pay part of the salary for a limited period of time.</li> </ol> <p>This Decree is in the process of being regulated.</p>	<ul style="list-style-type: none"> <li>Yes, they were suspended for 60 days.</li> </ul>



## Australia (1/3) - Clayton Utz

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Stand down employees without pay where statutory provisions are satisfied (employee cannot be "usefully employed"; stoppage of work for any cause for which the employer "cannot reasonably be held responsible").</li> <li>Use of any contractual / enterprise agreement stand down provisions.</li> <li>Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share.</li> <li>Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<p>On 8 April 2020, the Australian Government released draft legislation, which proposes the introduction of a JobKeeper Subsidy Scheme for "Eligible Employers" and "Eligible Employees" (JobKeeper Scheme). The JobKeeper Scheme will operate for an initial period of six months commencing from 30 March 2020 with the first Jobkeeper payments being made to Eligible Employers from May 2020. In summary, the JobKeeper Scheme provides (amongst other things):</p> <p>A. JobKeeper payments</p> <ul style="list-style-type: none"> <li>Eligible Employers with a fortnightly wage subsidy of \$A1,500 (gross) for each Eligible Employee that they employ. All Eligible Employees, regardless of their ordinary fortnightly income, will receive the same JobKeeper payment amount.</li> </ul> <p>B. JobKeeper enabling direction - stand downs</p> <ul style="list-style-type: none"> <li>Eligible Employers may impose a "JobKeeper enabling stand down", which directs an Eligible Employee to:             <ol style="list-style-type: none"> <li>not work on a day or days on which the employee would usually work; or</li> <li>work for a lesser period than the period which the employee would ordinarily work on a particular day or days; or</li> <li>work a reduced number of hours (compared with the employee's ordinary hours of work).</li> </ol> </li> <li>This stand down direction may only be imposed where:             <ol style="list-style-type: none"> <li>the employee cannot be usefully employed for his or her normal days or hours during the stand down period because of COVID-19 or government initiatives to slow the transmission of COVID-19; and</li> <li>the stand down direction is safe, having regard to the nature and spread of COVID-19.</li> </ol> </li> </ul>	<p>None at present and none expected.</p>



## Australia (2/3)



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<p>C. JobKeeper enabling direction – changes to ordinary days of work and taking of annual leave by agreement</p> <ul style="list-style-type: none"> <li>Eligible Employers may agree with Eligible Employees in writing to alter their ordinary days of work or times of work, provided that:               <ol style="list-style-type: none"> <li>it is safe having regard to the nature and spread of COVID-19 and reasonably within the scope of the employer's business operations; and</li> <li>the agreement does not have the effect of reducing the employee's number of hours of work (compared with the employee's ordinary hours of work).</li> </ol> </li> <li>Eligible Employers may agree with Eligible Employees to take paid annual leave, provided that compliance with such request will not result in the employee's annual leave balance falling below two weeks. Eligible Employees must consider the request and must not unreasonably refuse the request.</li> <li>Eligible Employers may also agree with Eligible Employees to take twice as much paid annual leave, at half the employee's rate of pay for a certain period.</li> </ul> <p>All JobKeeper enabling directions described at (B)-(C) above must be:</p> <ul style="list-style-type: none"> <li>reasonable in all of the circumstances (for example, a direction may be unreasonable if it has an impact on carer responsibilities);</li> <li>reasonably believed by the Eligible Employer to be necessary to continue the employment of one or more Eligible Employees; and</li> <li>compliant with the consultation requirements, including and not limited to, consulting with the employee or his or her representative and providing three days written notice to the employee (unless a lesser period is otherwise agreed) before issuing a direction.</li> </ul>	



# Australia (3/3)



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<p>"Eligible Employers" are employers that have:</p> <ul style="list-style-type: none"> <li>• a turnover of less than \$A1 billion per annum and demonstrated a reduction in turnover by more than 30% relative to a comparable period (of at least a month) in the previous year; or</li> <li>• a turnover of \$A1 billion or more and demonstrated a reduction in turnover by more than 50% relative to a comparable period (of at least a month) in the previous year.</li> </ul> <p>Eligible Employers exclude Australian Banks with total liabilities in excess of \$A100 billion that are subject to the Major Bank Levy.</p> <p>"Eligible Employees" are:</p> <ul style="list-style-type: none"> <li>• employees who are currently employed by an Eligible Employer (including those stood down or re-hired);</li> <li>• were employed by that Eligible Employer as at 1 March 2020;</li> <li>• full-time, part-time, or regular and systematic casuals employed for longer than 12 months, as at 1 March 2020;</li> <li>• are at least 16 years of age;</li> <li>• are an Australian citizen, the holder of a permanent visa, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or a Special Category (Subclass 444) Visa Holder; and</li> <li>• not in receipt of a JobKeeper payment from another employer.</li> </ul> <p>Separately, small to medium businesses that have an aggregated annual turnover under \$A50 million may be eligible to receive two sets of cash boosts to support retention. These cash flow boosts of between \$20,000 and \$100,000 will be delivered to eligible businesses through credits in the activity statement system when they lodge their activity statements to the Australian Taxation Office.</p>	

# Austria - Held Berdnik Astner & Partner Rechtsanwälte



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Possibility to arrange for short-time work for a period of three months (in addition one-off extension of three months is possible).</li> <li>• Consumption of vacation (voluntarily) and reduction of time credits.</li> <li>• Hiring freeze, dismissals (generally, dismissals do not require a "good cause" under Austrian labour law).</li> </ul>	<ul style="list-style-type: none"> <li>• If short-time work is implemented, an employee receives up to 80-90% of the regular monthly net salary (depending on his or her monthly gross salary level). The Employer bears only the costs for the working time actually spent. The rest is paid by the state (the employment office).</li> <li>• Deferments of tax and social security contributions.</li> <li>• "Hardship funds" for sole entrepreneurs and SMEs (partly as a one-off grant, which does not need to be repaid, funding volume: EUR 1 billion).</li> <li>• State guarantees for bridging finance for SMEs as well as for businesses in the tourism and leisure industry.</li> <li>• Export companies can apply for a credit line of 10% (large companies) and 15% (SMEs) of their export turnover at the OeKB (<i>Oesterreichische Kontrollbank AG</i>) via their house bank.</li> </ul>	<ul style="list-style-type: none"> <li>• No, but agreed notice periods or notice periods of collective bargaining agreements must be observed. None expected.</li> <li>• In certain circumstances an employee can challenge a dismissal at court on the grounds that it violates the principles of social considerations.</li> </ul>

# Belgium - Loyens & Loeff



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>The government made use of the existing regime of temporary unemployment and significantly simplified the procedure. This regime allows employers to suspend the employment agreement partially or fully, whereas the employees receive unemployment benefits. All employers who are impacted by COVID-19 can apply for this regime.</li> </ul> <p>The allocations for the employees have been altered to their advantage in these challenging times:</p> <ul style="list-style-type: none"> <li>The amount of the temporary unemployment benefits is increased to 70% of the (capped) average remuneration instead of 65% until 30 June 2020.</li> <li>The National Unemployment Office will pay a supplement of €5.63 per day on top of the unemployment benefits.</li> <li>There is no impact if employees would have an income from a secondary occupation.</li> <li>Sick employees who fall under this regime will receive sickness allowances from the government. No guaranteed salary by employer is due if the employee falls under this system.</li> </ul>	<ul style="list-style-type: none"> <li>Incentive bonus (<i>aanmoedigingspremie</i>): Intended to make it easier for employees of companies in difficulty to work part-time, will be extended (<a href="https://www.vlaanderen.be/aanmoedigingspremies/aanmoedigingspremie-aanvragen">https://www.vlaanderen.be/aanmoedigingspremies/aanmoedigingspremie-aanvragen</a>).</li> <li>Nuisance bonus (<i>hinderpremie</i>): If businesses must remain closed: compensation of 4.000 euro. If businesses would have to remain closed for more than 21 days, they will be entitled to a compensation of 160 euro per day in Flanders. Brussels and Wallonia have similar regulations.</li> <li>Ruling for home work allowance (<i>thuiswerkvergoeding</i>) possible for employees who are required to work from home (<a href="https://www.ruling.be/nl/nieuws/aanvraag-thuiswerk-covid-19">https://www.ruling.be/nl/nieuws/aanvraag-thuiswerk-covid-19</a>).</li> <li>Credit payment plan (<i>afbetalingsplan</i>): Companies facing difficulties to pay the employer's social security contributions due to COVID-19 can apply for a plan allowing deferred instalments for the payments covering the first and second quarter of 2020. On top of that, companies can spread their VAT payments and will be exempted from the usual fines until and including June 2020. The same applies for the payments of the withholding tax on professional income and the corporate income tax.</li> </ul>	<ul style="list-style-type: none"> <li>None at present and none expected.</li> </ul>



## Brazil - Mattos Filho

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Negotiate wage reduction, contract suspension, layoffs and/or voluntary redundancies by means of individual arrangements or collective bargaining agreements.</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> <li>• Other measures that could be adopted and may result in savings for employers: (1) require the employee(s) to work from home; (2) require the employee(s) to take vacation (individual/collective); (3) advance non-religious holidays (and the religious holidays through written consent); (4) negotiate more flexible compensatory schedules (bank of hours).</li> <li>• All possibilities mentioned above should be evaluated on a case-by-case basis.</li> </ul>	<ul style="list-style-type: none"> <li>• Contributions to the Severance Fund (FGTS) relating to March, April and May 2020 are suspended and may be paid in six monthly instalments as of July 2020, with no monetary indexation, penalties and other costs resulting from delayed payment.</li> <li>• Employees who are put on layoffs (which must be done through CBAs) for purposes of attending courses/training may apply for a government financial compensation based on the unemployment insurance program.</li> <li>• Provisional Measure 936 (enacted on and effective as of April 1<sup>st</sup>, 2020) provides a Government aid to companies in case of salary/working hours reduction or contract suspension – (1) reduction of salary/working hours: Government will pay employees a social benefit which will vary between 25% and 70% of the unemployment insurance benefit; (2) contract suspension: Government will pay employees between 70% and 100% of the unemployment insurance benefit.</li> <li>• Provisional Measure 932 (effective as of April 1<sup>st</sup>, 2020) reduced some of the social security contributions paid by employers.</li> <li>• Other measures are likely to be announced, since Federal government is working on provisional measures to regulate labour and employment relations under the COVID-19 crisis.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> <li>• Mass dismissals must be carefully done. Although legislation currently permits it, some Labour Courts are still applying a longstanding precedent that employer must negotiate additional benefits with unions.</li> </ul>

# Bulgaria - Djingov, Gouginski, Kyutchukov & Velichkov



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<p>Unilateral establishment of reduced working hours</p> <ul style="list-style-type: none"> <li>An option for unilateral establishment of reduced working hours by the employer is provided both under the existing rules of the Labour Code (and applies in general, normal situations, without declared state of emergency), and under the newly adopted <i>Law on Measures and Actions During the State of Emergency Declared</i> on 13 March for special cases (in state of emergency situations). In case the working hours are reduced in accordance with the above rules, the pay accrued for the relevant employees would as a result be reduced accordingly.</li> </ul> <p>Unilateral imposition of paid annual leave</p> <ul style="list-style-type: none"> <li>Pursuant to the newly adopted <i>Law on Measures and Actions During the State of Emergency Declared</i> on 13 March it is provided that the employer will be entitled to mandate the use of up to one half of an employee's accrued paid annual leave (vacation) without such employee's consent in case (i) a state of emergency is declared and (ii) the operations of the employer's enterprise, part of the enterprise or specific employees have been suspended by virtue of employer's order or state authority decree. In this case the leave used by the relevant employee(s) is paid, but it leads to a reduction of the employee(s)'s balance of annual paid leave days available.</li> </ul> <p>Direct financial support</p> <ul style="list-style-type: none"> <li>Subject to certain eligibility requirements which are further elaborated and set forth in a decree of the Council of Ministers.</li> </ul>	<ul style="list-style-type: none"> <li>The newly adopted <i>Law on Measures and Actions During the State of Emergency Declared</i> on 13 March provides that certain categories of employers will be entitled to a direct financial support. Namely, the LMADSE provides that the National Health and Social Security Institute will transfer to employers meeting certain requirements (which are further elaborated and set forth in a decree of the Council of Ministers) 60% of each relevant employee's social security income for January 2020 for the period of the state of emergency related to COVID-19, but not more than three months.</li> </ul>	<ul style="list-style-type: none"> <li>No statutory restrictions against termination of employment during the state of emergency declared in relation to the COVID-19 outbreak have been adopted as at the moment hereof. At the moment, there are no discussions in this regard as well.</li> </ul>

# Canada - Sherrard Kuzz



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Use of any contractual lay-off or short-term working clauses.</li> <li>• Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share.</li> <li>• Statutory unpaid leave if emergency or parental leave (at behest of employee).</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits (where doing so is not a substantial element of compensation).</li> </ul>	<ul style="list-style-type: none"> <li>• New wage subsidy program where Federal Government will subsidize 75% of an employee's wages (to a maximum of \$847 per week) for up to three months, retroactive to March 15, 2020.</li> <li>• Existing Federal Employment Insurance benefits available to eligible employees who are laid off or who are unable to work due to illness (paid directly to employee, not employer).</li> <li>• Federal job sharing program which permits employers to reduce employee work weeks to 60% and employees can apply for Federal Employment Insurance Benefits for the differential.</li> <li>• New Federal Canada Emergency Response Benefit of up to \$2,000/mth for employees off work 14 or more days/mth for COVID-19-related reasons (paid directly to employee, not employer).</li> <li>• Income tax deferral for taxpayers until August 31, 2020</li> <li>• GST/HST remittance deferral to June 30, 2020.</li> <li>• Business Credit Availability Program to provide up to \$10 billion of additional support, largely targeted to small and medium-sized businesses.</li> <li>• Some Canadian Provinces have their own additional subsidies.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# China - JunHe LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Reduction of salary requires the employees' consent, so the quickest way is to seek the employees' consent, but might be the most difficult.</li> <li>The employer may declare a shutdown and put most employees on leave (furloughs). Under such a circumstance, the employer should continue to pay the employees as normal during the first month of the furlough and can reduce their regular salary to 70%, 80% or 100% of the local minimum wage depending on the locality. This shutdown does not require the employees' consent.</li> </ul>	<ul style="list-style-type: none"> <li>Employers are required to give full pay to the employees who are in quarantine because of being infected with COVID-19 or being close contacts to COVID-19 patients, or subject to mandatory quarantine or isolations or the lockdown of the city.</li> <li>For small and medium-sized enterprises and all the enterprises in Hubei Province, the epicentre of China, their company portion of the contributions to the mandatory pension, unemployment and work-related injury insurances are waived from February to June 2020.</li> <li>For large enterprises and other non-governmental organizations, their company portion of the contributions to the mandatory pension, unemployment and work-related injury insurances are reduced by half from February to April.</li> <li>The company portion of the mandatory medical insurance is reduced by half from February to June 2020.</li> <li>Social insurance and tax declaration and payments can be deferred to the end of June.</li> <li>Refund of 50 - 100% of the unemployment insurance contributions of 2019 to eligible companies.</li> <li>Reimbursement of up to 95% of the company's vocational training expenses for the employees who are on furlough.</li> <li>Highway fares are waived nationwide since February 17 until the pandemic ends.</li> <li>VAT tax exempt for small enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>Employers are prohibited from terminating employees who are on sick leave due to COVID-19, or in mandatory quarantine due to COVID-19, or cannot return to work because the cities where they stay are locked down. So far, all the cities in China are no longer in lockdown status. Nevertheless, the central and local governments encourage employers to refrain from laying off their employees or to reduce the number of the layoffs to the minimum extent.</li> </ul>



# Croatia - Vidan Law Office



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Notice due to business and organizational reasons (in some cases social criteria must be observed).</li> <li>• Fixed-term employment as an alternative to indefinite employment.</li> <li>• Termination of existing employment agreement along with the proposal of the new employment agreement under the modified terms.</li> <li>• Hiring via temporary employment agencies instead of direct hiring.</li> <li>• Agreed contract variation – reduced pay, reduced hours, unpaid leave.</li> <li>• Redistribution of working hours.</li> <li>• Ending of overtime work, work during Sundays and holidays, night shifts, discretionary benefits such as bonus payments, jubilee awards, travel costs, hot meals.</li> <li>• Temporary ceding of employees to an affiliate company.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial subsidy for March amounts HRK 3,250 (EUR 435) and is increased for April and May and amounts HRK 5,460 (EUR 730).</li> <li>• Postponement of taxes for certain period of time including partial or complete release from tax payments to employers meeting certain criteria.</li> <li>• Stand still arrangements with business banks for limited period of time.</li> <li>• New lines of loan arrangements by the Croatian Bank for Reconstruction and Development for overcoming threatened illiquidity.</li> <li>• Deferred payment of VAT where VAT is to be paid based on the issued invoice.</li> <li>• The Minister of Finance has been vested with the authority to move deadlines for filing various annual financial reports.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>



## Finland (1/2) - Dittmar

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Mutually agreeing with the employees (preferably in writing) that the employees would keep their accrued holidays or unpaid leave, or that the employees' working hours would be temporarily reduced. Furthermore, it is possible to mutually agree on salary deductions and delays in salary increases.</li> <li>• The employer may be entitled to use lay-offs, i.e., temporary suspension of work without pay.</li> <li>• Hiring freeze.</li> <li>• In very exceptional circumstances, employers may be entitled to stop paying salaries to the employees if the operations of the employer are not possible altogether due to a reason beyond the control of the employer. The right to stop paying salary starts after performing work has not been possible for a period of 14 days.</li> <li>• Some collective agreements include survival clauses, which in connection of exceptional economic difficulties allow local agreements that temporarily weaken the terms of employment.</li> </ul>	<ul style="list-style-type: none"> <li>• The Finnish state aid has mainly focused on ensuring the liquidity of companies by giving banks a better opportunity to finance companies.</li> <li>• The Finnish government has informed that companies affected by COVID-19 will be financially supported by a package including different measures to help companies worth of EUR 15 billion. For instance the measures include the following:             <ul style="list-style-type: none"> <li>(i) Finnvera Plc's (Finnish state-owned financing company) capacity to guarantee loans to small and medium-sized companies will be increased with an additional EUR 10 billion.</li> <li>(ii) ELY Centres' authorisation to grant business development projects will be increased by EUR 50 million.</li> <li>(iii) An additional EUR 150 million will be allocated for Business Finland to grant for business support measures.</li> </ul> </li> <li>• Furthermore, the Finnish Government has 8 April 2020 announced supplementary budget proposal for 2020, which will increase the direct support to companies by approximately EUR 450 million.</li> <li>• The employer's pension contribution will temporarily be reduced by 2.6%. The temporary legislative amendment regarding this reduction enters into force 1 May 2020. In addition, the government has accepted that the private sector earnings-related pension providers could prolong the term of payment for the mandatory employment pension contributions to ease the situation for companies with maximum three months.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected. Please note, however, that in the Finnish employment legislation there are limitations regarding dismissing employees, which the employer must comply with when planning dismissals. Such provisions include e.g., obligation to conduct co-operation negotiations in certain situations.</li> </ul>

## Finland (2/2)



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<ul style="list-style-type: none"> <li>• In addition, the Ministry of Finance is preparing a new legislation enabling businesses in Finland to receive a relief to tax payment arrangements due to the situation caused by COVID-19. The tax administration will relax the terms of payment arrangements by easing requirements for payment arrangement access and granting an extension of time for payment. The relaxed payment arrangement can be requested until the end of August 2020. The Ministry of Finance is preparing the legislative amendment that would also temporarily lower late-payment interest from seven percent to four percent for taxes in the payment arrangement.</li> <li>• Temporary legislative amendments in the field of employment law entered into force 1 April 2020. Under the amendments, e.g. a notification of lay-off may be delivered to the employee only five days in advance instead of the current notice period of 14 days. The changes will remain in force until 30 June 2020.</li> <li>• If the employee (or his/her child under the age of 16) is put in quarantine by authorities in Finland or EU-area, the employee is entitled to infectious disease sickness allowance.</li> </ul>	

# France - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Short-term working for companies facing a drop or a shutdown of activity.</li> <li>• Imposing the anticipated taking of certain vacation days or rest days under certain conditions.</li> <li>• Postponement of the payment of FY19 profit-sharing allowance up to December 31<sup>st</sup>, 2020 (instead of June 1<sup>st</sup>, 2020 for companies whose accounting year matches the civil year).</li> <li>• Measures of mediation in order to facilitate the possibility for companies to obtain a restructuring of their bank loans.</li> <li>• Easing of working time legal requirements: some categories of employees of critical business for national security or economy (transportation, energy, bank, etc.) will benefit from certain exemptions (until December 31<sup>st</sup>, 2020) such as an increase of the maximum daily working time, authorization to work on Sundays or reduction of the minimum daily rest (from 11 hours to nine hours).</li> </ul>	<ul style="list-style-type: none"> <li>• Postponement of the payment of social contributions.</li> <li>• No late delivery penalties will apply against companies which are parties in a public procurement contract (<i>marché public</i>).</li> <li>• During the short-term working, employees are paid 70% of their gross salary (i.e. approximately 84% of the net salary) by employer who is to get reimbursement by the French State capped to 4.5 times the French minimum wage (i.e. EUR 4,607 per month on a full-time basis).</li> <li>• Deferral of payment of rent, electricity and gas invoices for small and medium-sized companies and which are either subject to administrative closure or to a loss of turnover of 70% (in March 2020 compared to March 2019).</li> <li>• Financial supporting plan: the French state will support and/or defer bank maturities and will guarantee up to 300 billion euros for all bank loans subscribed by companies.</li> <li>• Staggered or deferred tax deadlines.</li> <li>• Direct taxes, late payment interests and penalties rebates for distressed companies.</li> <li>• Easing of social security sick pay regulations for employees who are unable to work (as a result of the COVID-19 epidemic, in case of confinement or childcare) up to 20 days.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# Germany - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed introduction of short-time work in order to bridge temporary shortages of work.</li> <li>• To the extent permissible, sending employees on paid leave (vacation) in order to reduce post-crisis vacation entitlements.</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime.</li> <li>• Letting employees work from home might not necessarily reduce payroll costs, but be an effective way to keep those employees fully or partially under work who have to stay at home because of their kids while schools and kindergartens are still closed.</li> </ul>	<ul style="list-style-type: none"> <li>• If short-time work has been agreed, employers can reduce working hours partially or completely and this is reflected in the remuneration.</li> <li>• For the reduced portion of the working time, the employer grants short-time work pay in the size of 60 (for employees with a child, 67) percent of the employee's previous net, which is capped however. The maximum short-time work pay that a German employee can receive is about EUR 2,900 per month.</li> <li>• The short-time work pay paid to an employee is fully reimbursable upon application of the employer with the competent unemployment agency.</li> <li>• In order to mitigate the financial effects of short-time work, the employer is generally free to gross up the short-time work pay, however only out of his own pocket (no reimbursement by the government).</li> <li>• Short-time work pay is not available where an employment is under notice, regardless whether notice was given by the employer or the employee.</li> <li>• Access to Federal government loans (not HR related).</li> </ul>	<ul style="list-style-type: none"> <li>• No laws have been passed or are expected in context of COVID-19 that restricts employers from laying off staff. However, dismissal restrictions might apply while short-time work is in place.</li> </ul>

# Greece - KG Law Firm



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Suspension of all or part of employment agreements from 21.03.2020 until 20.04.2020 and for a fixed period of 45 calendar days; such measure can be applied by companies, which have been specifically declared as significantly affected by the COVID-19 crisis as defined by a list issued by the Ministry of Finance, in accordance with the Tax Code of their Business Activity, as declared to the Tax Authorities.</li> <li>• For the aforementioned affected companies: Unilateral imposition (e.g. without the prior consent of the employee) of a new rotation working system for all or part of the employees (at least the 50%).</li> <li>• For the aforementioned affected companies: Transfer of personnel from one company of the Group to another of the same Group, following an agreement between the two companies, without the obligation for the employee to provide his/her consent.</li> <li>• Special Purpose Leave granted to working parents due to school closing, which is paid by the employer for the 2/3 and 1/3 by the State.</li> <li>• Companies significantly affected as described above may pay the Easter allowance to their employees at a later date than legally designated and in any case until 30.06.2020.</li> <li>• Agreed reduction of working hours/salary/benefits.</li> <li>• In case the company is able to prove that its financial and business activity has been reduced at a great extent which leads to excess personnel and provided that the employer has previously consulted with the employee's legal representatives or if there are no employee representatives, with all employees: (i) Imposition of employees under suspension for a period which may not exceed a total of three months per year. During suspension, the employee receives ½ of his/her salary granted the last two months. (ii) Imposition of short working system, (i.e. fewer days a week for eight hours per day) for a period up to nine months.</li> </ul>	<ul style="list-style-type: none"> <li>• Employees whose employment agreements have been suspended are entitled to receive by the Greek State a special purpose compensation of 800 €, which covers a period of 45 calendar days, provided that they do not have any other employment relationship with another employer.</li> <li>• The aforementioned special purpose compensation is tax-free and cannot be seized or set off with any other debt.</li> <li>• The State also undertakes to cover the social security contributions during the suspension period.</li> <li>• Extension of the deadline for the payment of social security contributions, i.e. payment of social security contributions due until 31.3.2020 and 30.4.2020 may be paid until 30.9.2020 and 31.10.2020 correspondingly.</li> <li>• Three months delay of payments of installments of debts to the Social Security Authority, without interest or surcharge.</li> <li>• Two months extension for the granting of unemployment benefit.</li> </ul>	<ul style="list-style-type: none"> <li>• Employers who make use of the suspension measure, as well as any other state aid measures, cannot legally terminate any of their employees and in case of any such termination, the latter will be considered null and void.</li> <li>• Furthermore, companies which use the suspension measure are obliged to keep the same headcount for 45 days after the expiration of the suspension period.</li> </ul>



# Hong Kong - Paul Hastings LLP

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Requiring staff to work from home.</li> <li>• Introducing flexible (and in many cases) reduced working hours at normal rates of salary.</li> <li>• Requiring staff to take accrued paid annual leave.</li> <li>• Requiring staff (with their consent) to take unpaid leave.</li> <li>• Laying off employees and paying statutory severance pay.</li> </ul>	<ul style="list-style-type: none"> <li>• Hong Kong government has made no provisions at this stage by reason that mass employee lay-offs are not yet a feature of the Hong Kong employment landscape.</li> <li>• Hong Kong government recently announced an ex-gratia payment of USD1,200 to all Hong Kong permanent residents.</li> </ul>	<ul style="list-style-type: none"> <li>• In the event of employees suffering COVID-19 infection, such employees' employment will be protected from termination in accordance with existing applicable provisions of the Employment Ordinance, Disability Discrimination Ordinance, Family Discrimination Ordinance and the Employees' Compensation Ordinance.</li> </ul>



# Hungary - VJT Partners



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreeing with employees on taking annual paid holiday (if the employment is terminated, the unused proportional annual paid holiday is to be compensated in money anyway).</li> <li>• Agreeing with employees on reduced pay, reduced hours, unpaid leave.</li> <li>• Hiring freeze, termination of contracts on trial period.</li> <li>• Introducing a working time framework (during a four-months period the FTE of eight hours per day, 40 hours per week has to be done on average, so the employees can get now the rest days in advance, and then work longer hours without rest days).</li> <li>• If the employer cannot give work to the employees due to unavoidable external reason, then the employment remains, but no salary is paid.</li> </ul>	<ul style="list-style-type: none"> <li>• Companies operating in the tourism, hotels, entertainment, gambling, film, performing arts, event organizing, and sports services sectors are obliged to pay only HUF 7710 as health insurance contribution, all other public duties are not to be paid as from March to June 2020.</li> <li>• The government announced that it is working on further measures.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# India - Kochhar & Co., Bangalore



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Statutory lay-off for factories, mines, plantations.</li> <li>• Statutory retrenchment for employees not in managerial or supervisory positions subject to compliance with recent government orders against terminating employees.</li> <li>• Mutual separation for employees in managerial or supervisory positions subject to compliance with recent government orders against terminating employees.</li> <li>• Under any “<i>stoppage of work</i>” provisions contained in the certified standing orders of an establishment, as applicable.</li> <li>• Reliance on procedures contained in the employee handbook for termination, reduction in wages, utilisation of earned leave, etc., during natural calamities, if any.</li> <li>• Contractual wage reduction subject to compliance with recent binding government orders.</li> <li>• Deferred joining or termination for new joiners yet to be on-boarded by companies.</li> </ul>	<ul style="list-style-type: none"> <li>• The government has announced that it will remit both the employer and employee provident fund (a type of social security) contribution (amounting to 24% of wages) for industries which employ less than 100 workers and in which 90% of the workers earn less than Rs. 15,000 (approx. USD 200) per month.</li> <li>• Moratorium of payment of term loans till May 31, 2020 by extending the loan tenure and payment dates in compliance with the policy implemented by the relevant Bank.</li> <li>• Companies availing the moratorium to not be adversely affected as regards credit rating or the asset being classified as non-performing asset.</li> <li>• Increase in thresholds for initiating insolvency proceedings from an earlier default amount of Rs. 100,000 (approx. USD 1,333) to Rs. 10,000,000 (approx. USD 133,333).</li> <li>• Commitment to suspend provisions of the Bankruptcy Code if the situation does not improve.</li> <li>• Deferred GST and income tax filings from the earlier due dates of March 31, 2020 to June 30, 2020.</li> <li>• Deferred filings for Special Economic Zone (SEZ) units.</li> <li>• Relaxation from receiving foreign exchange payments toward export of goods and services from the earlier limit of nine months to 15 months.</li> <li>• Relaxation from holding physical Board meetings till June 30, 2020.</li> <li>• Extension of deadline for filing certain labour law returns for the year 2019 till April 30, 2020.</li> <li>• The government has announced the release of all pending income tax refunds up to Rs. 500,000 (approx. USD 6,666) on an immediate basis. This is expected to provide relief to approx. 1.4 million taxpayers.</li> <li>• Further, the government has announced that all pending GST and custom refunds will also be released benefiting close to 100,000 businesses.</li> <li>• The total refund amount is likely to be around Rs. 180 billion (approx. USD 2.4 billion).</li> </ul>	<ul style="list-style-type: none"> <li>• The Central/Federal government in India has issued “advisories” to all private establishments not to terminate or reduce wages of employees (including contract employees). In accordance with this communication, separate state governments in India have issued similar communications to private sector employers.</li> <li>• Whether these communications have binding effect or not would depend on the state in which the establishment is situated. For instance, in Karnataka (Bangalore) and Maharashtra (Mumbai), the communication “<i>not to terminate</i>” employees is an advisory and not a binding order. In Telangana (Hyderabad) and Tamil Nadu (Chennai), the employers are required to consider the employees to be on duty and to pay full wages, which can be interpreted to mean that the workers cannot be terminated at present.</li> <li>• The labour authorities in various states are actively intervening in cases where companies have, disregarding the advisories, terminated employees or imposed “leave without pay” i.e., unpaid leave.</li> </ul>

# Indonesia - ABNR Counsellors at law



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>For employers that have to restrict business operations due to government policies for the prevention and control of COVID-19 in their respective regions, where such policies result in some or all of their employees not reporting for work, adjustments to wages and the manner of payment of wages may be implemented to ensure business continuity based on agreement between employer and employees.</li> <li>Not extending the employment agreement of definite term employee (contract employee).</li> <li>Mutual employment termination for indefinite term employee (permanent employees). However, the employer will be obligated to provide severance package to the employees.</li> <li>Hiring freeze and ending of overtime for employees.</li> </ul>	<ul style="list-style-type: none"> <li>Tax Incentives related to Income Tax and Value Added Tax for several business sectors. (Ministry of Finance Regulation No. 23/PMK.03/2020)</li> <li>Distribution of Pre-Work Cards for job-seekers, workers, and terminated employees domiciled at Bali, Manado, and Riau and then further for those who domiciled at Surabaya, Jakarta and Bandung. The Pre-Work Card program will focus on the terminated employees of the tourism sector and its supporting business, and processing industry. (No formal regulation has been issued by the government for this matter.)</li> <li>Direct Cash Allowance from Government (Bantuan Langsung Tunai – BLT) for informal sector workers, such as shops, small stores, market traders, online transportation personnel (such as Gojek, Grab drivers – or in other countries known as Uber drivers), daily workers who work at mall or shopping center. (No formal regulation has been issued by the government for this matter.)</li> </ul>	<ul style="list-style-type: none"> <li>In principle, Labour Law No 13 of 2003 discourages employment termination if possible. Further, the Labour Law requires employers, employees, labour unions, and the Indonesian government to make all and every possible effort to avoid the termination of employment, such as rearrangement of the working schedule, application of cost-efficiency measures, improvement of working methods or provision of guidance for the improvement of employee performance. If termination is inevitable despite all of these efforts, it must be effected in accordance with the rules and procedures prescribed in the Labour Law and the Industrial Relations Law.</li> <li>There are no laws that prevent employers dismissing employees for economic reasons at the moment, and none expected.</li> </ul>

# Ireland - Byrne Wallace



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Avail of new Irish Government COVID-19 Pandemic Unemployment Payment (employees get “flat” rate of €350 per week for the duration of the pandemic emergency).</li> <li>• Avail of new Irish Government Short Time Work Support (employees get payment by reference to the employee’s average weekly earnings in the governing contribution year and the change in work pattern).</li> <li>• Redundancies.</li> <li>• Use of any contractual lay-off or short-term working clauses.</li> <li>• Agreed contract variation – reduced pay, reduced hours, unpaid leave, job share.</li> <li>• Statutory “force majeure” paid leave if emergency or parental leave (at behest of employee).</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• Avail of new Irish Government COVID-19 Temporary Wage Subsidy (initially, in “Phase 1”, providing a maximum of €410 in respect of eligible employees for employers who operate the Subsidy Scheme regardless of whether the employer makes an additional payment to the employee’s earnings or not. In Phase 2, by no later than 20 April 2020, the operation of the scheme will ensure that the Subsidy paid to employers will be based on each individual employee’s Average Net Weekly Pay, subject to the maximum weekly tax-free amounts. Further information on how these arrangements will work will issue shortly from the Irish Government).</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# Israel - Yigal Arnon & Co. Law offices, Simon Weintraub, Partner and Shira Lahat Partner



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Placing employees on unpaid leave, reduction in salaries and other benefits (all subject to the consent of the employee).</li> </ul>	<ul style="list-style-type: none"> <li>Currently there are no such subsidies or other government benefits being offered to employers.</li> <li>There is a benefit currently being offered to employees- those who are being put on unpaid leave can claim special unemployment pay under certain terms (for an overall amount which is lower than their salary).</li> <li>Business owners in general are entitled to government assistance in receiving special loan terms (this benefit is not a specific employment-related benefit).</li> </ul>	<ul style="list-style-type: none"> <li>No such restrictions at present and none currently expected.</li> </ul>

# Italy - Reilly & Tesoro



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Employees to use up accrued holidays.</li> <li>• Employees to use up accrued permits hours/paid leave (<i>permessi</i>).</li> <li>• Agree with employees temporary contract variation: reduced pay, reduced hours.</li> <li>• Agree with employees unpaid leave.</li> <li>• Apply for government wage-support schemes, so-called “social shock absorbers”.</li> </ul>	<ul style="list-style-type: none"> <li>• There are currently different wage subsidies available (the so-called “ordinary redundancy fund”; “ordinary Cheque”, and “Wages Supplementary Benefit Fund”) depending on case-by-case assessment to determine which subsidy is applicable. Period covered from 23rd February 2020 until August 2020, with a maximum nine weeks subsidy, taken in a row or split. Employees will be entitled to the payment from the Italian Social Security Body (INPS) of an indemnity equal to 80% of salary, but maximum limits apply (€998.18 gross for salaries up to €2,159.48 gross and €1,199.72 gross for salaries above €2,159.48 gross).</li> </ul> <p>Funding is subject to spending limits and applications will be processed on a first-come, first-served basis.</p> <ul style="list-style-type: none"> <li>• 15 days paid leave for working parents (allowance equal to 50% of the salary shall be paid by INPS), replaceable with a €600 voucher for baby-sitting services.</li> <li>• Additional leave (12 days in March and April 2020) for parents with disabled children, paid by INPS.</li> <li>• €600 indemnity for VAT-registered workers and employees in sectors such as tourism, agriculture, entertainment.</li> <li>• COVID-19 infection contracted in the workplace is treated as an accident at work.</li> <li>• The period spent in quarantine is treated as sick leave for the purposes of the new legislation, but does not count for the purposes of calculating sick period limits.</li> <li>• Employees with a gross income of up to 40,000 euros in 2019 who have worked at their office premises during the month of March (so not on smart working) will receive a “bonus” of 100 euros for the month of March, in proportion to the days worked.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes. Decree Law no. 18 of 17 March 2020 has blocked, until 16 May 2020, all dismissals (individual or collective) for economic reasons, i.e., justified by the drop in work linked to the COVID-19 epidemic. By default or design, (don’t know which) executives have been left out of the blanket block, so in theory, it appears executives can be dismissed for economic reasons.</li> <li>• A new decree was pre-announced on 6 April 2020 but not actually issued as yet, so no text available: It will provide measures for companies on access to credit, liquidity support, export, internationalization and investment.</li> <li>• In addition, a new decree is expected mid-April extending the measures to protect workers and companies.</li> </ul>

# Japan - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation – reduced pay, reduced hours, unpaid leave, job share.</li> <li>• Reduce overtime work.</li> <li>• Hiring freeze (done at a stage before offering a job post).</li> <li>• Shift to payment of allowance for absence from work under Article 26 of the Labor Standards Act.</li> <li>• Use of any contractual lay-off or short-term working clauses addressing natural disaster, etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Subsidies for employers if they provided paid leave to their employees to spend their time with their children between February 27, 2020 and March 31, 2020.               <ul style="list-style-type: none"> <li>• Amount of money the employer paid to the employees for the paid leave will be compensated (note that per each employee JPY 8,330 is the maximum amount that will be compensated per day).</li> <li>• Application must be made between March 18, 2020 and June 30, 2020.</li> </ul> </li> <li>• Employment adjustment subsidies would be provided from April 1, 2020 through June 30, 2020 to certain employers whose financial situation had gotten worse.               <ul style="list-style-type: none"> <li>• Employers will be compensated with the amount of money they paid to the employees as their allowances for absence from work. More specifically, (a) small/medium-sized enterprises will be compensated four-fifths (note that if the employee was not terminated, then nine-tenths) the amount they paid; and (b) large enterprises will be compensated two-thirds (note that if the employee was not terminated, then three-fourths) the amount they paid.</li> <li>• Application must be made between January 24, 2020 and June 30, 2020.</li> </ul> </li> <li>• If emergency declaration is declared by the government, MHLW has stated on April 3, 2020 that there would be a possibility that employers would be exempted from paying the allowance for absence of work. Employers may let the employees stay at home free of charge.</li> </ul>	<ul style="list-style-type: none"> <li>• The Japanese Labor Law has an underlying concept that dismissing an employee should be the last resort. Therefore, regardless of the reason, it would be challenging for employers to dismiss employees in Japan.</li> </ul>



# Kazakhstan - Dentons



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation – reduced pay, reduced hours, job share.</li> <li>• Employees may be offered to use (a) the accumulated days of paid annual labor leave or (b) unpaid leave (employees' consent is required).</li> <li>• Introduction of the government measures of a restrictive and prohibitive nature; a number of companies were affected and were forced to suspend their activities, which entailed downtime for employees.</li> <li>• Redundancy is in exceptional cases when the above options are unavailable.</li> </ul>	<ul style="list-style-type: none"> <li>• Payment of downtime for reasons beyond the control of the employer and the employee in an amount not lower than the minimum salary (KZT 42,500, approx. £78).</li> <li>• An allowance in case of loss of income during the emergency situation in amount of minimum salary (KZT 42,500, approx. £78); paid <i>inter alia</i> to employees on unpaid leave.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present. Kazakhstan Government recommended preserving jobs as much as possible by transitioning into remote work regime or adopt a part-time work approach.</li> </ul>

# Kenya - Bowmans



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Written consent is required to implement a salary reduction or a similar measure to reduce payroll costs.</li> <li>• Paid leave - if an employee's contract or the employer's HR policy provides for compulsory leave, the employer can unilaterally require employees to take paid leave at a certain time. Where the contract and policy are silent on the issue, the employer can require the employee to take paid leave; however, we recommend that this should be agreed to in writing by the employee.</li> <li>• Unpaid leave - an employer is required to obtain the employee's consent before sending the employee on unpaid leave.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>



# Korea - Republic of Korea (1/2) - Kim and Chang

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<p>Reducing salary or fringe benefit</p> <ul style="list-style-type: none"> <li>That are stated in individual employment agreement: the consent of the individual employee is required.</li> <li>That are stated in company regulations and/or collective bargaining agreement: the consent of the union representing the majority of the employees / consent of the majority of the employees is required.</li> </ul> <p>Business suspension (or partial business suspension)</p> <ul style="list-style-type: none"> <li>It is possible to implement without employees' consent.</li> <li>At least 70% of average wage should be paid as a business suspension allowance, unless the closure is otherwise deemed unavoidable as approved by the labour authorities, is per a shutdown order from the government authorities, or is due to a force majeure/Act of God.</li> </ul> <p>Unpaid leave of absence</p> <ul style="list-style-type: none"> <li>It is possible only with employees' consent (to be placed on unpaid leaves of absence).</li> <li>No specific requirements, other than employees' consent.</li> </ul> <p>Exhausting unused annual leave</p> <ul style="list-style-type: none"> <li>The Company can consider reaching an agreement with the employees to use unused annual leave.</li> <li>It is not possible to coerce or force employees to use their accrued annual leave.</li> </ul>	<p>Employment maintenance subsidy</p> <ul style="list-style-type: none"> <li>If the employer will inevitably cease operations at the office/factory/shop and provide at least 70% of average wage to its employees due to the COVID-19 as a business suspension allowance or provide a paid leave of absence.</li> <li>The amount of the subsidy varies based on the size of the employer, industries that the employer is engaged in, and time period that the business suspension allowance (at least 70% of average wage) is paid.</li> <li>Up to 66,000 KRW per day (up to 1.98 million KRW per month), per employee (up to 180 days annually), can be paid to the employer.</li> <li>For industries requiring special employment support (e.g. airline companies, tour/hotel companies), the Subsidy is up to 70,000 KRW per day (up to 2.1 million KRW per month), per employee (up to 180 days annually).</li> <li>To apply for this Subsidy, the employer is required to submit to the Employment Centre or the government website (<a href="http://www.ei.go.kr">www.ei.go.kr</a>) plans for maintaining employment and supporting documents before the closure takes place.</li> </ul> <p>Support subsidy for paid leave</p> <ul style="list-style-type: none"> <li>For an employer that provides paid leave to an employee who is hospitalized or isolated due to COVID-19.</li> <li>Maximum of 130,000 KRW per day.</li> <li>To apply for this Subsidy, a company is required to submit applications and supporting documents to offices of the National Pension Service.</li> </ul>	<ul style="list-style-type: none"> <li>No specific laws related to the current COVID-19 situation. But under the Labour Standards Act (LSA), an employer with five or more employees may not terminate an employee without meeting the extremely strict "just cause" requirement.</li> <li>For example, just cause to terminate an employee may be based on: acts of serious (or repeated) misconduct or wrongdoing; extremely serious repeated poor performance; an "urgent business necessity", such as the closure of the entire business or for losses over an extended period of time, normally at least one-two years (i.e., layoff).</li> </ul>



## Korea - Republic of Korea (2/2)

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<p>Not proceeding with planned / announced salary increases</p> <ul style="list-style-type: none"> <li>That are stated in individual employment agreement: the consent of the individual employee is required.</li> <li>That are stated in company regulations and/or collective bargaining agreement: the consent of the union representing the majority of the employees / consent of the majority of the employees is required.</li> </ul> <p>Rescission of offer for new hire</p> <ul style="list-style-type: none"> <li>It is possible when the applicant has not accepted the offer.</li> <li>After the acceptance, an employer cannot rescind its offer unilaterally since it would constitute wrongful termination.</li> </ul>		<ul style="list-style-type: none"> <li>For your reference, please note that layoffs for business reasons based on redundancies are subject to the following stringent requirements: i) urgent business necessity; ii) fair criteria for selecting the employees subject to layoff; iii) every effort to avoid layoffs; and iv) 50 days' prior notice and good faith consultation with the labour union representing the majority of the employees, or in the absence of such a union, the representative of the majority of employees.</li> <li>Given the difficulty of carrying out involuntary termination in Korea, it is a common practice to seek an employee's voluntary resignation in lieu of involuntary termination. Generally, a company will offer a payment in addition to the statutory separation pay owed to the employees to encourage his or her voluntary resignation. The amount of any additional payment is solely at the discretion of the parties involved, since voluntary resignation is a contractual matter.</li> </ul>

# Kuwait - Al Tamimi & Company



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Labour Law 6 of 2010 provides that remuneration may not be reduced during the contract validity, and any agreement to the contrary will be deemed null and void as a matter of public policy.</li> </ul>	<ul style="list-style-type: none"> <li>We are aware that the government is discussing amendments to the labour laws to address the current crisis; however, we are not aware of what these amendments will be on and when they will be issued.</li> </ul>	<ul style="list-style-type: none"> <li>Pursuant to Article 61 of the Labour Law, the employer must pay workers' wages in respect of periods of closure if the closure of the establishment is designed to force workers to submit or give in to the employer's demands. They must also pay workers' wages in respect of periods when the work of the establishment is totally or partially suspended for any other reason not related to the workers, for as long as they wish to continue to employ the workers.</li> <li>Should the employer wish to terminate an employee, then the employee will be entitled to all the statutory entitlements (i.e. notice period, end of service entitlements etc.).</li> </ul>



## Malaysia (1/2) - Skrine Advocates & Solicitors

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>The options to reduce payroll cost quickly (cutting down working hours, freezing recruitment, implementing pay cut or lay-off) are only available if they are done with good faith, after consultation and with employees' consent and are part of the employer's last resort to prevent retrenchment.</li> <li>In view of the Movement Control Order (MCO) that has been implemented following the COVID-19 outbreak from 18 March 2020 – 14 April 2020, the Ministry of Human Resources has issued FAQs that inter alia state:             <ul style="list-style-type: none"> <li>Employers may not require their employees to offset their annual leave during MCO;</li> <li>Employers may not require their employees to take unpaid leave during MCO; and</li> <li>All employers are required to pay their employees' salaries and allowances in full except for allowances that are related to the attendance/travelling (which is not undertaken during the period of MCO).</li> </ul> </li> </ul>	<p>Wage Subsidy Programme (WSP)</p> <ul style="list-style-type: none"> <li>All companies with local employees earning a monthly salary each of RM4,000 and below are entitled to receive wage subsidies as follows for eligible employees:</li> <li>RM600 per month per employee for companies with more than 200 employees.</li> <li>RM800 per month per employee for companies with 75 to 200 employees.</li> <li>RM1,200 per month per employee for companies with less than 75 employees.</li> <li>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 (SOCSO). For companies in the first two categories, there is an added requirement of 50% decrease in revenue or sales figures compared with figures for January 2020 or the following months. Employers accepting this assistance are required to retain their employees at least for a period of six months, three months during the period subsidies are received and three months thereafter.</li> </ul>	<ul style="list-style-type: none"> <li>There are no such laws at present. However, the employer must prove that the epidemic or MCO has caused great financial hardship on the business.</li> <li>In this case, the MCO in itself (without corresponding financial impact) cannot be the ground justifying the retrenchment exercise.</li> <li>3 measures ought to be taken before exercising retrenchment, which amongst others include:             <ul style="list-style-type: none"> <li>proving that the business downturn was genuinely caused by COVID-19;</li> <li>cutting down working hours, freezing recruitment, implementing pay-cut or lay-off; and</li> <li>if retrenchment exercise is inevitable, employers are to first terminate the employment of foreign employees and to apply the principle of Last In First Out for termination of local employees. Employers are to be prepared with justifications if they are to deviate from these suggested measures. The employer is also required to provide 1 months' notice to the Labour Office before effecting any termination exercise due to closure by completing a prescribed form (PK Form).</li> </ul> </li> </ul>



## Malaysia (2/2) - Skrine Advocates & Solicitors

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<p>Employee Retention Programme (ERP)</p> <ul style="list-style-type: none"> <li>• RM600 is provided for employees earning less than RM4,000 and who are required to take unpaid leave for a period between one to six months where the No-Pay Leave notice is issued from 1 March 2020 onward.</li> <li>• This unpaid leave is for instances where an employer takes costs-cutting measures due to financial difficulties and is consented to by the employees. Enforced unpaid leave during mandatory shut down period is not permissible.</li> <li>• Note: ERP is a form of assistance of RM600 a month per employee given through their employers for a period of six months. WSP is a subsidy on wages for RM600 per month to be paid by employers to their employees for a period of three months.</li> </ul>	



# Mexico - Santamarina y Steta S.C



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share.</li> <li>• From an aggressive interpretation of a Resolution issued on March 30th by the Federal government declaring a sanitary emergency and, depending on the company's activities, it would be possible for up to 30 days to suspend working activities, through payment of a minimum wage for every day that the Country is under such sanitary emergency.</li> </ul>	<ul style="list-style-type: none"> <li>• Unfortunately there are no government subsidies for employers so far but more announcements are expected in the next day or so.</li> </ul>	<ul style="list-style-type: none"> <li>• Not expressly said, but from some Resolutions issued by the Ministry of Health (specifically one issued on March 24th) and some press conferences in which the President and some other Ministers have participated, it is possible to conclude that dismissing employees due to economic reasons is not possible.</li> </ul>

# Netherlands - Van Doorne



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed (as in voluntary) contract variation: reduced pay, reduced hours, unpaid leave, job share, take up paid leave.</li> <li>• Parental leave at request of employee, paid emergency leave.</li> <li>• Hiring freeze.</li> <li>• Deferring new joiners.</li> <li>• Ending overtime or discretionary benefits (unless acquired rights but in COVID-19 era possibly not).</li> </ul>	<ul style="list-style-type: none"> <li>• On 31 March the temporary Emergency Fund Employment Bridging (NOW) was announced and on 3 April some amendments to it. The NOW aims at financially assisting companies following a decrease in revenue as from 1 March 2020. The ruling applies for the months of March through May and may be extended for three more months. Employers can apply for a substantial compensation toward their wage costs over March through May and will quickly receive an advance payment from the Dutch Labour Office (UWV). Employers are required to continue to pay their employees fully during the compensation period.</li> <li>• The following conditions apply:             <ul style="list-style-type: none"> <li>• Employers who file a request under the NOW may not file a request to dismiss employees for business-related reasons and, if they still do so, a stiff penalty applies to the ultimate wage compensation to be awarded under the NOW.</li> <li>• The employer should expect a turnover decrease of at least 20% during any of the chosen periods March-May, April-June or May-July.</li> <li>• The amount of the compensation for wage costs depends on the drop in turnover; the compensation amounts to 90% of the wage costs, compared to the percentage of lost turnover, for example as follows:                 <ul style="list-style-type: none"> <li>(i) if 100% of the turnover is lost, the allowance amounts to 90% of the employer's wage costs;</li> <li>(ii) if 50% of the turnover is lost, the allowance amounts to 45% of the employer's wage costs; and</li> <li>(iii) if 25% of the turnover is lost, the allowance amounts to 22.5% of the employer's wage costs.</li> </ul> </li> <li>• Important in case of a group of companies: When calculating the wage loss during any of the chosen three-months period, under circumstances, the turnover loss of non-Dutch entities in a group can be taken into account.</li> <li>• Soon after the application, the Labour Office will provide an advance payment of 80% of the expected compensation. It will be determined afterwards what the actual decrease in turnover has been, after which a correction can be made.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• A company filing a request under the NOW should not, as from 17 March 2020, have made an application to the UWV for dismissals for business economic reasons. Applications which were submitted between 17 March and 2 April must have been withdrawn within five working days after publication of the NOW, i.e. by 7 April 2020 at the latest. Applications for dismissals for business economic reasons which were filed or will still be filed from 2 April 2020 have to be withdrawn within five working days after filing. If this condition is not met, a stiff "penalty" applies: a total amount of three times (compensation is granted over three months) of 150% of the January 2020 wages of the employees for whom dismissal was requested will be deducted from the ultimate wage compensation granted.</li> </ul>

# New Zealand - Quigg Partners



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• New COVID-19 Wage Subsidy Scheme.</li> <li>• COVID-19 Essential Workers Leave Support Scheme.</li> <li>• Use of unpaid suspension clauses.</li> <li>• Agreed reduced pay, reduced hours, unpaid leave. Agreement must be obtained from employees in writing.</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• COVID-19 Wage Subsidy is available to employers with a minimum 30% decline in actual or predicted revenue attributable to COVID-19. The subsidy provides \$585.80 per week for full-time employees (20 hrs per week plus) and \$350 per week for part-time employees (less than 20 hrs) for a period of 12 weeks. Employers must make “best endeavours” to pay employees 80% of their normal wages but, at a minimum, pass on the full amount of the subsidy to the employees (unless an employee ordinarily earns less than the subsidy).</li> <li>• COVID-19 Essential Workers Leave Support is available to employers which are essential businesses which have either experienced a minimum 30% decline in actual or predicted revenue attributable to COVID-19, or have had their ability to support the employees named in the application negatively impacted by the COVID-19 public health restrictions. The subsidy provides the same payments as the COVID-19 Wage Subsidy to employees who can't work because they either: 1) have contracted COVID-19, or have come into contact with someone who has contracted COVID-19, and are required to self-isolate, 2) are in the category of people at most risk of severe illness from COVID-19, or 3) have a person in their household who is in the category of people at most risk of severe illness from COVID-19. Payments are to be four-weekly. Employers can re-apply for the same workers after four weeks.</li> </ul>	<ul style="list-style-type: none"> <li>• Employees named in the employer's Wage Subsidy and Essential Workers Leave Support application must be retained by the employer for the 12-week period the employer receives the wage subsidy/leave support.</li> <li>• Written consent must be provided before any changes are made to employees' terms and conditions (including pay or hours).</li> </ul>

# Nigeria - Udo Udoma & Belo-Osagie



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Reduced work hours.</li> <li>• Reduced salaries with consent of employees and where applicable, trade union officials.</li> <li>• Contractual mandatory utilisation of employment benefits (annual leave, mandatory leave of absence, sick leave, etc.).</li> <li>• Cancellation and/or variation of discretionary benefits.</li> <li>• Termination of employees' contracts.</li> <li>• Declaration of redundancies.</li> </ul>	<ul style="list-style-type: none"> <li>• The Federal Government has approved the making of cash conditional transfer to most "vulnerable citizens" and internally displaced persons.</li> <li>• The National Assembly (our federal legislative body) is also considering passage of a bill - the Emergency Economic Stimulus Bill - which if enacted into law, will offer tax breaks to employers who do not lay off employees during this period.</li> </ul>	<ul style="list-style-type: none"> <li>• There are none at present and as far as we are aware, none is expected. Dismissals effected for this reason may, however, be regarded as redundancies and require the relevant employer to comply with the applicable redundancy regime depending on the category of impacted employees.</li> </ul>

# Norway - Schjødt



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Temporary lay-off scheme according to Collective Bargaining Agreements (also largely applicable for businesses not bound by a CBA). Max. period 26 weeks, but some flexibility already introduced.</li> <li>• Agreed variation of contractual rights – reduced pay, reduced hours, unpaid leave, etc. To be agreed individually with each employee, or sometimes with a trade union.</li> <li>• Variation of terms that are not contractual rights (e.g. bonuses, extra sick pay, extra parental benefits, etc.). May be done unilaterally by employer.</li> </ul>	<ul style="list-style-type: none"> <li>• Employers have to pay salary for temporary lay-offs during the notice period and a two-day employer's period. From day three to day 20, the Government will pay 100% of the employee's salary (however limited to salary level of approx. NOK 600,000 on an annualized basis, i.e. approx. GBP 46,150 per today's exchange rate). Thereafter, the Government will pay 80% of salary up to approx. NOK 300,000, and 62.4% of salary from approx. NOK 300,000 to approx. 600,000.</li> <li>• Statutory sick pay regulations changed; self-certificate from employees for up to 16 days accepted.</li> <li>• The employer only has to pay salary for the first three days of coronavirus-related sickness (not for 15 days as is the general rule).</li> <li>• State guarantees of 90% of loan amount offered to banks that lend money to otherwise healthy enterprises that are experiencing financing challenges due to the COVID-19 outbreak.</li> <li>• State support schemes to cover parts of fixed unavoidable costs for enterprises that have a &gt;30% reduction in turnover due to the COVID-19 outbreak.</li> <li>• Re-establishment of the government fund aimed at bond investments by the government. This is an effort to keep the bond market liquid.</li> <li>• Compensation schemes for culture, arts and sports events that are cancelled.</li> <li>• Numerous regulations postponing payment of fees and dues, including VAT, advance tax payments, certain fuel taxes, CO2 emissions taxes, etc.</li> <li>• Support schemes to students and apprentices.</li> <li>• Direct investment schemes.</li> <li>• Strengthening of investments made by Innovasjon Norge (Government Innovation Support).</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# Pakistan - Orr Dignam & Co.



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>For white collar employees (engaged in managerial, administrative or supervisory capacity), reduction in payroll costs would depend on the terms of the employment contract (including Company's internal policies).</li> <li>For blue collar employees (involved in manual or clerical work), the position would be governed by employment contract (and to the extent applicable, the labour law). For example, a company may not retrench half of its employees unless allowed by a labour court. Likewise, the circumstances of deduction or reduction in pay are also governed by the labour laws and any attempt could expose the client to risk of challenge.</li> <li>We are not aware of any provision in Pakistan law that covers unpaid leave.</li> <li>Matters such as hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits would need to be seen on a case-to-case basis and would be subject to the terms of the offer, employment contract, internal policies or the relevant Pakistan laws.</li> </ul>	<ul style="list-style-type: none"> <li>We are unaware of any government subsidies that are currently available for employers (private companies) specifically for their employees, even though according to press reports, "<i>Pakistan government has pledged to give incentives to private companies who will not fire employees during the coronavirus pandemic</i>".</li> <li>Generally, the Federal Government has approved the Prime Minister Imran Khan's Relief Package for relief to 12 million poor families through cash assistance under the Ehsaas Programme. Cash grants will be provided under the Kafalat program and emergency cash assistance to the poor on the recommendation of the district administration. The assistance would be provided for four months as a one-time dispensation. The cash would be provided either in one Rs12,000 installment through Kafalat partner banks after biometric verification or in two installments of Rs6,000 each.</li> </ul>	<ul style="list-style-type: none"> <li>There are no laws preventing employers dismissing employees for economic reasons (although there are laws governing termination of employment). The circumstances of each termination would need to be evaluated as it would depend on whether the employee is a white collar or a blue collar.</li> <li>Recently, due to COVID-19, the Provincial Government of Sindh, vide its Order No. SO(Jud-I)HD/8-1(04)/2020-Corona, has directed that during the period of the lockdown imposed by the Provincial Government, no worker shall be laid off and all kinds of workers shall be paid salaries / remuneration / wages in full by their respective employers. The period of closure may be considered as paid leave. Any person disobeying the above would be exposed to criminal proceedings in accordance with the laws of Pakistan.</li> </ul>

# Panama - Arias, Fabrega & Fabrega



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Temporarily amend employment contracts to reduce hours and consequently reduce pay. Requires employee's consent.</li> <li>Request authorization from labour authorities to suspend the effects of employment contracts. The suspension of the contract means that the employee has no obligation to provide services and the employer has no obligation to pay salaries.</li> </ul>	<ul style="list-style-type: none"> <li>Government has approved a US\$80.00 per month subsidy for employees whose contracts have been suspended.</li> </ul>	<ul style="list-style-type: none"> <li>None at present and none expected.</li> </ul>

# Peru - Rodrigo, Elias & Medrano Abogados



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Non-renewal of fixed-term contracts upon expiry date.</li> <li>• Dismissal of employees who are still in the probationary period.</li> <li>• Dismissal of part-time employees, who do not have the right to job stability.</li> <li>• Agreed contract variation – reduced pay, reduced hours, unpaid leave, job share.</li> <li>• Agreed compensation of paid leave with earned vacation time.</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> <li>• Arguably, suspension of activities (no work – no pay) up to 90 days. Requires the company to follow a proceeding before the Ministry of Labor.</li> </ul>	<ul style="list-style-type: none"> <li>• Employers get a new subsidy equivalent to 35% of salaries under PEN 1,500 per month. The subsidy is calculated using the remunerations paid in January 2020 and includes all employees who were employed at least until March 15, 2020. The subsidy will be a one off paid in the month of April.</li> <li>• Sick pay is subsidised from day 1 –instead of day 21– when employees are diagnosed with COVID-19 and earn up to PEN 2,400 per month.</li> </ul>	<ul style="list-style-type: none"> <li>• None. However, dismissals based on economic reasons require at least 10% of the payroll to be dismissed collectively and for a proceeding to be followed before the Ministry of Labor in order to get their approval. The Ministry is very reluctant and does not normally grant permission.</li> </ul>



# Philippines - Siguion Reyna, Montecillo & Ongsiako



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Government is encouraging flexible working arrangements (FWA) in lieu of closures or termination of employment.</li> <li>One of these arrangements is forced leave: employee placed on compulsory leave during which he or she is allowed to use up earned leave credits for the duration of the FWA.</li> <li>Other FWA include reduced working hours, a reduced workweek, or a shift rotation scheme which results in reduced working hours - with the effect of the employee being put on forced <u>leave</u> for the balance of the usual workday or workweek.</li> <li>Another option is an unpaid suspension of employment, of either (i) a selected workforce or work unit, or (ii) temporary closure of the entire establishment, which under the Philippine Labour Code can extend up to six months provided the employees return to work on or before that period expires.</li> </ul>	<ul style="list-style-type: none"> <li>The Philippine Department of Labour and Employment is administering a "COVID-19 Adjustment Program" (CAMP) in which employees adversely affected by FWA are provided financial assistance of Php5,000 (approx.USD100) and employment facilitation (including temporary gov't work for the period of displacement). The employer must apply for CAMP benefits for its affected workers.</li> <li>"Affected workers" are broadly defined as "workers in private establishments whose employment face or suffer interruption due to the COVID-19 pandemic," such as (a) retained workers who do not receive regular wage - workers whose work hours, and therefore regular wage, are reduced due to the implementation of FWA; and (b) suspended workers - workers whose employment is temporarily suspended by reason of the suspension of operations of the employers' business, to the extent that employees do not have enough leave credits to last the duration of the FWA.</li> </ul>	<ul style="list-style-type: none"> <li>None. In case of workforce retrenchment due to business losses (whether caused by COVID-19 or other reasons) there are notice, separation pay and reporting requirements that must be complied with prior to these retrenchment terminations taking effect.</li> </ul>

# Portugal - PLMJ, RL



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Unilateral suspension of employment due to <i>force majeure</i> - reduction to 75% of salary (no public support applicable).</li> <li>• Reduction of working hours by agreement.</li> <li>• Hire freeze, suspend discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• Lay-off: Unilateral suspension or reduction of working time procedure, on grounds of business crisis (simplified or ordinary, depending on the situation of the company) - reduction to two thirds of salary 70% of which is paid by social security + exemption of social security contributions (only in the simplified).</li> </ul>	<ul style="list-style-type: none"> <li>• Employers that benefit from supports in the context of lay-off are not entitled to execute redundancies (individual or collective) during the period of applicability of such and in the 60 days subsequent to its term.</li> </ul>

# Russia - ALRUD Law Firm



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation – reduced pay, reduced hours. The parties should conclude a written additional agreement to the employment contract specifying the terms and conditions which are changed.</li> <li>• Paid leave – by consent of the parties.</li> <li>• Unpaid leave - at the request of the employee. The employer cannot force employees to take paid or unpaid leave.</li> <li>• Downtime. Downtime period due to the fault of employer will have to be paid to the employee in the amount of at least 2/3 of the average monthly salary. Downtime due to the force majeure will have to be paid to the employee in the amount of at least 2/3 of base salary.</li> </ul>	<ul style="list-style-type: none"> <li>• Sick leaves due to the coronavirus quarantine are paid by the governmental Social Security Fund for the whole period of quarantine (14 calendar days).</li> <li>• Subsidies or governmental aid are generally provided directly to employees (e.g. increased unemployment benefits).</li> </ul>	<ul style="list-style-type: none"> <li>• None at present, but general rules must be strictly followed; the state authorities are monitoring all cases of staff redundancy.</li> </ul>



# Saudi Arabia, Kingdom of - Al Tamimi & Company

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation – reduced pay, reduced hours, unpaid leave.</li> <li>• Offer voluntary resignations.</li> <li>• Hiring freeze, deferring new joiners, ending of any discretionary benefits.</li> <li>• Non-renewal of fixed-term contracts.</li> </ul> <p>Redundancies:</p> <ul style="list-style-type: none"> <li>• A dismissal on the grounds of redundancy will be lawful if it can be shown that the employee's role is redundant either due to (a) the permanent closure of the establishment or (b) the company ceasing to carry out the work in which the employee is engaged. The Labour Courts have been known to apply a narrow interpretation to the scope of redundancy dismissals. For completeness, please note that, where any redundancy terminations result in the mass termination of employment of Saudi nationals (defined as the termination of 10 or more Saudi nationals, or 1 per cent of the overall workforce, whichever is greater), then certain steps will need to be followed, including seeking approval from the local Labour Office.</li> </ul> <p>Force Majeure:</p> <ul style="list-style-type: none"> <li>• Under the Labour Law, force majeure is also recognised as a lawful grounds for termination. However, this is again narrowly interpreted by the Labour Courts, and it is generally required to show that the force majeure event will have a long-term or permanent effect; i.e., it must be shown that the employment contract can no longer be performed as opposed to not being performed in the short term.</li> </ul> <p>Government wages compensation scheme:</p> <ul style="list-style-type: none"> <li>• Pursuant to a Royal Order announced on 3 April 2020, employers can apply to the government to cover 60% of the salaries of Saudi workers for the next three months up to a maximum of SAR 9,000 per month. As the Royal Order was recently announced, further details as to how it will apply in practice are awaited.</li> </ul>	<ul style="list-style-type: none"> <li>• Government wages compensation scheme – please see preceding response in that regard.</li> <li>• Exemption from expat levy for those whose work and residence permit has expired from now until 30 June 2020, by extending their work and residence permit for a period of three months without charge.</li> <li>• Enabling employers to claim refunds for fees of issued work visas that were not used during the ban on entry and exit from the Kingdom, or extend them for a period of three months without charge.</li> <li>• Enabling employers to extend exit and re-entry visas that were not used during the ban on entry and exit from the Kingdom for a period of three months without charge.</li> <li>• Lifting suspensions in relation to the Wage Protection Scheme and access to the services of the Ministry of Human Resources and Social Development due to non-payment of fines.</li> <li>• Allowing employers to lease or outsource workers through the Ajeer Program to reduce burdens and respond to demand.</li> </ul>	<ul style="list-style-type: none"> <li>• There are currently no laws that prevent employers dismissing employees for economic reasons. However, in order for any termination to be lawful, it will have to fall within one of the limited lawful grounds for termination set out in the Labour Law. It is unclear at this stage whether a Labour Court will consider a termination due to economic reasons arising from the COVID-19 pandemic to be a lawful termination. Further, there are anecdotal reports that terminations due to COVID-19 will likely be considered unlawful, although this position is not currently enacted in any law.</li> </ul>

# Slovakia - Čechová & Partners



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Compensate employees during the absence at work due to operating reasons only 60% of their average earnings upon agreement with employees' representatives.</li> <li>• Compensate employees only 80% of their average earnings during absence at work due to operating reasons based on a decision of the respective authority or caused by an emergency situation, even without an agreement with employees' representatives or consent of the employees.</li> <li>• Agreed contract variation – adjusted pay, reduced hours, unpaid leave, job share, or order home office to the employees during the emergency situation.</li> <li>• Order a mass vacation due to operation reasons, provide work time-off instead of overtime surcharge. Newly passed legislation provides shorter terms for employers to announce work time schedule and ordered vacation to their employees during emergency situations.</li> <li>• Apply for government allowance to maintain job positions.</li> <li>• Unpaid care leave with social care allowance for employees, unpaid leave in case of quarantine of an employee with social sick allowance.</li> <li>• Hiring freeze, deferring new joiners, ending of any discretionary benefits.</li> <li>• Temporarily posting employees to another employer upon agreement with the other employer.</li> </ul>	<ul style="list-style-type: none"> <li>• Sickness allowance paid by social security from the first day for people in quarantine and isolation (as opposed to first 10 days paid by employers normally).</li> <li>• Extended care allowance for employees.</li> <li>• Economic measures adopted:               <ul style="list-style-type: none"> <li>(i) Reimbursement of 80% of employee's salary to entrepreneurs whose operations are closed mandatorily up to the limit of EUR 1.100 gross wage.</li> <li>(ii) Monetary contribution to employers with dropped revenue for each maintained employee (range EUR 180 - EUR 540 per employee, depending on revenue loss), maximum amount for one applicant is EUR 200.000 (total allowance one applicant can receive for par. (i) and (ii) is EUR 800.000).</li> <li>(iii) State guarantees for loans from banks and repayment of interest for loans provided to small and medium-sized enterprises.</li> <li>(iv) For employees in quarantine and parents taking care of a family member, 55% of their "daily assessment base" will be paid for at all times.</li> <li>(v) Postponement of payment of employer's share on social and health contribution payments for employees to 31 July 2020 when revenue falls by more than 40%.</li> <li>(vi) Postponement of the deadline to file a tax declaration.</li> <li>(vii) Simplified process of application for implemented allowances to maintain employees during emergency situations.</li> </ul> </li> <li>• Deferrals of payments of loans provided by the banks to natural persons, self-employed individuals and small-sized employers during the COVID-19 pandemic. This measure was passed by the parliament and is to be signed by president and come into effect soon. The government is negotiating on deferrals of payments of loans for medium- and large-sized employers.</li> </ul>	<ul style="list-style-type: none"> <li>• There are restrictions in Slovak Labour Code protecting employees from being dismissed when for instance employee is on sick leave, is pregnant, on maternal leave, parental leave, alone takes care for a child younger than 3 years. An amendment to Slovak Labour Code was passed in relation to COVID-19 pandemic and came into effect, which protects employees in quarantine or isolation, employees nursing, in person and the whole day, a sick family member, or employees taking care, in person and the whole day, of another person, from being dismissed.</li> </ul>

# South Africa - Bowmans



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>During the national lockdown period of 21 days, if an employee does not work in an essential service and cannot work from home, an employer is not required to pay the employee in light of the fact that the employee is unable to render services on the basis of a supervening impossibility.</li> <li>Companies can request employees to agree to the following measures short of dismissal: take annual leave; unpaid leave; work (and be paid) short time; or “stand down” with no pay for a specified period.</li> <li>An employer will be within its rights to compel employees to take accumulated annual leave during this period. However, the application of any one of the other options set out above would amount to a temporary variation of terms and conditions of employment.</li> </ul>	<ul style="list-style-type: none"> <li>Should an employer as a direct result of the COVID-19 pandemic close its operations (or part of its operations) for three months or lesser period and suffer financial distress, the company shall qualify for a Temporary Employment Relief Benefit under the Unemployment Insurance Fund.</li> <li>The amount of the benefit will be based on a sliding scale amounting to 38% to 60% of earnings up to a set threshold. The benefit per employee is based on gross earnings and length of employment. A benefit calculator will be available on the DEL website. The benefits will be available for a period of up to three months. The maximum amount of the COVID-19 TERS monthly payment will be R6,730. The minimum benefit will be R3,500 a month.</li> <li>Statutory relief for Small, Medium and Micro Enterprises (SMME) aimed at providing relief on existing debts and repayments, to assist SMMEs during the period of the COVID-19 State of Disaster. For SMMEs to be eligible for assistance under the Debt Relief Fund, the applicant must demonstrate a direct link of the impact or potential impact of COVID-19 on business operations.</li> <li>Additional tax relief measures have been put in place for businesses with a turnover below ZAR 50 million for a period of four months up until 31 Jul 2020. Such tax-compliant businesses will be allowed to delay 20% of their employees’ tax liabilities over the next four months and a portion of their provisional corporate income tax payments without penalties or interest over the next six months. Note that this is only a delay of the relevant employees’ tax and provisional tax obligations and not a reduction.</li> <li>Government will provide a tax subsidy of up to R500 per month for the next four months for those private sector employees earning below R6 500 under the Employment Tax Incentive.</li> </ul>	<ul style="list-style-type: none"> <li>None at present and none expected.</li> </ul>

# Spain - Cuatrecasas



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Employers can implement suspension of employment contracts or temporary reduction (between 10% and 70%) of working time plan.</li> <li>These measures can be based on force majeure or on business-related reasons. COVID-19 justifies the measures, and the procedure applicable depends on the circumstances. The procedure for force majeure is simpler and faster, but its scope is smaller and its duration limited to the state of emergency.</li> <li>Make use of vacation time.</li> <li>Irregular distribution of working time during a one-year reference period.</li> <li>Mandatory paid leaves with the obligation to return of working time.</li> <li>Other leaves of absence.</li> </ul>	<ul style="list-style-type: none"> <li>Company's exemption from paying the social security contributions, at the company's request, while the temporary suspension or reduction is in force due to force majeure, with the following scope:               <ol style="list-style-type: none"> <li>Companies with fewer than 50 employees registered as of February 29, 2020: full exemption from payment of the employer contribution.</li> <li>Companies with 50 or more employees registered as of February 29, 2020: exemption of 75% of the employer contribution.</li> </ol> </li> <li>The period will still count as a contribution period for employees.</li> <li>This measure will be subject to the company's commitment to maintain jobs for six months from the date the activity is resumed.</li> <li>Employees affected by temporary suspension or reduction of their employment contract are entitled to unemployment benefits, but:</li> <li>Employees do not have to meet the requirements of previous contributions to receive unemployment benefit, provided that their employment started before March 17 2020. The average base for the calculation of the unemployment benefit is also more beneficial for affected employees.</li> <li>Payment of this benefit will not count for later payment of the unemployment benefit.</li> <li>Soft loans for small-sizes companies.</li> <li>Deferment on the payment of loans and tax obligations.</li> <li>Postponement on the payment of social security contributions.</li> </ul>	<ul style="list-style-type: none"> <li>During the state of emergency, employers may not terminate employment for the reasons that justify temporary suspension or reduction of employment contracts: force majeure or business-related reasons linked or due to COVID-19.</li> </ul>

# Sri Lanka - John Wilson Partners, Attorneys-at-Law & Notaries Public



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Reduction of payroll costs would mean reduction of the salaries and/or allowances contracted for and/or stipulated by law (e.g., minimum wage legislation/budgetary relief allowances Acts).</li> <li>Where remuneration is a matter of contract, any unilaterally decided, (i.e. by the employer), downward revision/variation could amount to a constructive termination of employment which, in turn, would be a breach of the law - if the Termination of Employment of Workmen (Special Provisions) Act (TEWA) applies - and render the termination, (and therefore the reduction), a nullity in law. In such a situation, the TEWA provides for the Commissioner General of Labour (CL) to order the reinstatement of the employee and to also order the employer to pay the employee all wages and benefits he would have received had the (constructive) termination not occurred. Failure to comply with the CL's order is a punishable offence.</li> <li>However, any downward revision would be legitimate where it is with the consent of the employee (after negotiation and on terms agreed).</li> <li>Unless the remuneration/wage has been stipulated by law, if a reduction is by mutual agreement, there would be no breach of law even where the TEWA applies, if it is with the prior written consent of the employee.</li> <li>Where, however, the wage is the minimum stipulated by law (which itself would depend on the prevailing decision of the Wages Board (if any) for the particular trade in which the employee is employed), appropriate legislative provision would be required - in the absence of which, the reduction, (i.e. payment of less than the stipulated wage), would constitute a punishable offence.</li> </ul>	<ul style="list-style-type: none"> <li>None at present.</li> </ul>	<ul style="list-style-type: none"> <li>Yes. The Termination of Employment of Workmen (Special Provisions) Act (TEWA) prohibits an employer who employs more than 15 employees from terminating employment for non-disciplinary reasons without the consent of the employee, or the permission of the Commissioner of Labour.</li> <li>No changes are currently under consideration to this restrictive legislation which has been in force since 1971 and no changes are expected.</li> </ul>





# Switzerland - Thomas Kälin, Meyerlustenberger Lachenal

What are the options for employers to reduce their payroll costs quickly? n	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Apply for short-time work and request respective benefits.</li> <li>• Mutually agreed contract variation (reduced pay, reduced hours, unpaid leave).</li> <li>• Hiring freeze, mutually agreed later start date of new joiners.</li> <li>• Termination of new joiners.</li> </ul>	<ul style="list-style-type: none"> <li>• Short-time work: subject to certain conditions being met, the employer can request short-time compensation benefits from the unemployment insurance; the benefits basically cover 80% of the employees' recognized loss of earnings due to reduced working hours (reduction must be at least 10%, but does not necessarily have to be 100%).</li> <li>• Not specifically for employees: SMEs can apply for rapid access credit facilities (zero interest and secured by the Swiss Confederation) to bridge liquidity shortfalls caused by the new COVID-19 pandemic.</li> <li>• Further options: possibility of deferred payment of social security contributions / possibility of payment of the employee's contribution to the occupational pension scheme from the ordinary employer contribution reserve.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>



# Tanzania - Bowmans

What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share.</li> <li>• To the extent such a reduction in working hours will be associated with a salary reduction, the employer must obtain the consent of its employees.</li> <li>• Forced Leave: Depending on the employer's policies and employment contracts, it may be possible to require employees to take annual leave at a specific time.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# Thailand - Tilleke & Gibbins



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Contract variations with the employee's consent – reduced working days, reduced working hours, reduced pay, unpaid leave.</li> <li>Temporary cessation of business operations.</li> <li>Hiring freeze, deferring new joiners, not authorizing overtime work.</li> </ul>	<ul style="list-style-type: none"> <li>According to the cabinet meeting held on March 31, 2020, it was approved that if the government has ordered a close down of the business operations due to the spread of Dangerous Communicable Diseases, the eligible insured persons, who are unable to work for the employer, would be entitled to claim compensation from the Social Security Fund, for the actual wages but not exceeding THB 310 per day, for a period of up to 90 days. The cabinet meeting on March 31 also approved the inclusion of COVID-19 under the definition of force majeure in the Social Security Act, and declared an economic crisis from March 1, 2020, to February 28, 2022, which provides additional unemployment compensation to those whose employment is terminated due to the outbreak in this period.</li> <li>Please note that the official announcement from the Social Security Office has not yet been published, and further changes may be made before it is finalized.</li> <li>Cash handouts – THB 5,000 monthly for three months for labourers and independent workers who are not covered by the Social Security Scheme fund.</li> </ul>	<ul style="list-style-type: none"> <li>None at present and none expected.</li> </ul>

# Turkey - Bener Law Firm



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Sending employees on unpaid leave (with consent or agreement).</li> <li>• Forcing employees to use annual paid leaves.</li> <li>• Sending employees on collective annual paid leave.</li> <li>• Enabling part-time employment (with consent or agreement).</li> <li>• Allow employees to work from home.</li> <li>• Apply for short-time working (with Turkish employment agency's consent).</li> <li>• Changing employment conditions (in agreement with the employee) such as decrease in salary or working hours, etc.</li> </ul>	<ul style="list-style-type: none"> <li>• The short-time working allowance to be paid to the employees from the unemployment fund amounts to 60% of the daily average gross income of the employee, which is calculated in consideration of the relevant employee's income taken as basic to premium in the previous 12 months, provided that it does not exceed 150% of the gross monthly minimum wage applied for employees for the duration of the short-time working.</li> </ul>	<ul style="list-style-type: none"> <li>• Pursuant to recent amendments to Turkish labour legislation, in order to benefit from short-time working, the employer must not terminate employees, including for economic reasons, except for just reasons due to unethical acts of the employee, during the term of the short-time working applied at the workplace.</li> </ul>

# UAE - Al Tamimi & Company

(including the Dubai International Financial Centre (DIFC) & Abu Dhabi Global Market (ADGM))



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>Agreed contract variation – reduced pay, reduced hours, unpaid leave.</li> <li>Offer voluntary resignations.</li> <li>Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul> <p>Redundancies:</p> <ul style="list-style-type: none"> <li>DIFC/ADGM - There is no unfair dismissal regime in either DIFC or ADGM and therefore, provided that the dismissal is not tainted by discrimination, no risks apply (only notice pay and accrued entitlements are payable).</li> <li>Onshore UAE (which excludes DIFC/ADGM and a number of other free zones) - A UAE Ministry Decision Number 279 of 2020 was issued effective 26 March 2020 (the “Resolution”) regarding precautionary/temporary measures to be taken for COVID-19. The decision is in reference to expatriate employees only and codifies the arrangements for unpaid leave and temp/permanent reduction of salaries. Furthermore, it provides guidance in respect of the procedural steps to be followed should it be necessary to implement redundancies. The Resolution is only applicable to entities not incorporated within a free zone save for when the free zone authority in question specifically incorporates Ministerial Resolutions (eg. Dubai Development Authority and twofour54).</li> </ul>	<p>A number of the UAE free zones have introduced measures such as:</p> <ul style="list-style-type: none"> <li>Waiving or deferring rent payments.</li> <li>Waiving renewal fees for commercial licenses.</li> <li>Reimburse guarantees and security deposits.</li> <li>Facilitating financial payments through easy instalments on a monthly basis.</li> <li>Cancelling current penalties.</li> <li>Offering temporary contracts that allow the free movement of employees between companies operating in the free zones.</li> </ul>	<ul style="list-style-type: none"> <li>Onshore UAE: the Resolution does not prevent employers from dismissing employees for economic reasons due to the COVID-19 pandemic; however, the requirement to continue to provide housing and all other entitlements (save for basic salary) on an ongoing basis post termination (until certain events occur) will likely act as a material disincentive for employers when considering headcount reductions. Further, UAE nationals are separately afforded enhanced employment protections via the UAE legislative framework.</li> </ul>

# Ukraine - Sayenko Kharenko



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Requiring staff to work remotely, e.g. from home.</li> <li>• Use of lay-off (in case of redundancy, employee's two months prior notification and statutory severance payment in the amount of not less than one average monthly salary are required).</li> <li>• Agreed contract variation – reduced pay, reduced hours (subject to employee's consent upon his/her two months prior notification; employee's refusal to continue working under varied contract constitutes ground for dismissal with statutory severance payment in the amount of not less than one average monthly salary).</li> <li>• Unpaid leave for the period of quarantine (its part) upon employee's consent.</li> <li>• Downtime with reduced payment (in most cases downtime payment shall constitute 2/3 of employee's basic salary subject to due downtime documenting by the employer).</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• Employees of SMEs are entitled to partial unemployment benefit pro rata to reduced working hours resulting from COVID-19 quarantine measures for the period of their existence. Partial unemployment benefit shall constitute statutory minimum salary (USD 140) or 2/3 of employee's basic salary, whichever is less.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present.</li> </ul>

# United Kingdom - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• New U.K. job retention scheme.</li> <li>• Use of any contractual lay-off or short-term working clauses.</li> <li>• Agreed contract variation - reduced pay, reduced hours, unpaid leave, or job share.</li> <li>• Statutory unpaid leave if emergency or parental leave (at behest of employee).</li> <li>• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits.</li> </ul>	<ul style="list-style-type: none"> <li>• New three-month U.K. job retention scheme for all ERs (80% of employee pay or £2,500 per month, whichever is less) if furloughed (not repayable).</li> <li>• Statutory sick pay relief for COVID-19 for SMEs up to 250 employees.</li> <li>• Statutory sick pay relief – for SMEs two weeks COVID-19 SSP can be reclaimed.</li> <li>• Business interruption loan scheme – businesses with annual turnover of less than £45 million can apply for a loan of up to £5 million.</li> <li>• Corporate financing facility.</li> <li>• Retail and hospitality grant scheme.</li> <li>• Grant funding for small businesses.</li> <li>• Deferred VAT payments.</li> <li>• Business rates relief.</li> <li>• HMRC time to pay scheme.</li> <li>• Changes to insolvency laws.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected.</li> </ul>

# United States (1/2) - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> <li>• Terminate employment of all or some employees.</li> <li>• Furlough employees by placing them on a temporary, unpaid leave of absence from work.</li> <li>• Reduce compensation/pay of all or some employees.</li> </ul>	<p>Supplemental Federal Pandemic Unemployment Compensation</p> <ul style="list-style-type: none"> <li>• Federally funded (under CARES Act) temporary Federal Pandemic Unemployment Compensation of \$600/week, through July 31, 2020, to supplement state UI benefit payments to eligible workers (FPUC Supplement), with the combined amounts replacing 100% of wages for average U.S. workers.</li> </ul> <p>Extra 13 Weeks of Emergency Unemployment Compensation</p> <ul style="list-style-type: none"> <li>• Federal funds (under CARES Act) to state UI programs to pay additional 13 weeks of UI benefits if workers exhaust the usual 26 (or so) weeks paid under state law.</li> </ul> <p>Expanded Work Share Programs - Partial Benefits for Reduced Hours</p> <ul style="list-style-type: none"> <li>• Federal funds (under CARES Act) to pay 100% of state expenses (through Dec. 31, 2020) for Short-Time Compensation/"work share" programs that already exist in 28 states, and \$100M in grants to create new such programs in remaining states. These programs help employers avoid layoffs by reducing work hours and qualifying employees with reduced hours for pro-rata UI benefits.</li> </ul> <p>100% Tax Credit Reimbursement for New Paid Sick Leave – Only for Employers with Fewer Than 500 Employees</p> <ul style="list-style-type: none"> <li>• Employers of fewer than 500 employees can recover 100% of expenses incurred in complying with new Families First Coronavirus Response Act (Families First Act), which requires up to 80 hours of paid sick leave to employees for COVID-19-related reasons, for leaves from April 1, 2020-Dec. 31, 2020. Employer deducts amount of costs incurred in providing sick leaves from amount of payroll taxes paid to IRS on the next regular deadline, and if costs exceed amount of payroll taxes owed, seeks accelerated reimbursement of overage from IRS (Employer 100% Tax Credit Reimbursement).</li> </ul> <p>100% Tax Credit Reimbursement for New Leave Under Expanded Family and Medical Leave Act – Only for Employers with Fewer Than 500 Employees</p> <ul style="list-style-type: none"> <li>• Employers of fewer than 500 employees can recover 100% of expenses incurred in complying with new Families First Act, which requires up to 12 weeks of leave, with weeks 3 through 12 partially paid, for each employee who must be home to care for his or her minor child due to COVID-19-related school closure or no childcare, when the employee cannot work or telework, for leaves from April 1, 2020-Dec. 31, 2020. Reimbursement through Employer 100% Tax Credit Reimbursement (described above).</li> </ul>	<ul style="list-style-type: none"> <li>• The partially paid leave under the expanded FMLA mandates returning employee to his or her same position after leave concludes, with limited exception. Termination during the leave for economic or other reasons can violate the law unless employer can show the limited exception applies.</li> <li>• Termination of employees because they take or request protected leave, or termination closely after such leave or request, for economic or other reasons, can violate the law if the action qualifies as interference and/or retaliation under Families First Act, and possibly other laws, including Americans with Disabilities Act, and applicable state laws providing disability-related protections and/or protected leaves of absence. As a general principle, employers able to show that the termination would have occurred in any event, regardless of the leave, are able to successfully defend against such claims.</li> </ul>



# United States (2/2) - Paul Hastings LLP



What are the options for employers to reduce their payroll costs quickly?	What current or expected government subsidies are there for employers specifically for their employees?	Are there new laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<p>Generous, Forgivable Loans Under “Payroll Protection Program” of CARES Act – Only for Employers with Fewer Than 500 Employees</p> <ul style="list-style-type: none"> <li>Employers of fewer than 500 employees can take out a new, 100% federally guaranteed loan through a new “payroll protection program” created by the CARES Act and administered by the Small Business Administration. Employers may borrow lesser of (i) \$10 Million, or (ii) 2.5 x average monthly payroll costs over one-year period before loan is made. Special employee aggregation rules apply to joint employers and companies with common ownership or controlling interests. Favorable terms (4% maximum interest rate; no guarantees/collateral; six-month payment deferral after loan origination, etc.), and loan forgiveness if employer meets specific conditions (i.e., maintaining employee headcount for period of Feb. 15, 2020-June 30, 2020 as compared to (a) either the period of Feb. 15, 2019-June 30, 2019 or Jan. 1, 2020-Feb. 15, 2020, and (b) making no pay cuts greater than 25% for employees paid less than \$100k (compared to pay from most recent quarter). Lenders expected to begin processing applications by April 3, 2020.</li> </ul> <p>Employee Retention Credit for Employers Subject to Closure</p> <ul style="list-style-type: none"> <li>Refundable payroll tax credit (under CARES Act) to any size employer with either (a) fully or partially suspended operations due to COVID-19-related shut-down order, or (b) fall in gross receipts of more than 50% compared to same quarter last year. Employer credit for 50% of “qualified wages” up to first \$10K of compensation (incl. health benefits) paid or incurred per employee from March 13, 2020-Dec. 31, 2020. “Qualified wages” means (i) for employers with 100 or fewer employees, all wages paid (regardless of shut-down order), and (ii) for employers with over 100 full-time employees, the amount of wages paid to employees who are not providing services (i.e., not working) due to a shut-down order.</li> </ul> <p>Deferred Employer Payroll Taxes</p> <ul style="list-style-type: none"> <li>Deferred payment for most employers of 100% of employer-portion of social security taxes (but not Medicare portion) due on wages paid from date CARES Act enacted on March 27, 2020 through Dec. 31, 2020: 50% of such delayed taxes will be due by Dec. 31, 2021, and remaining 50% by Dec. 31, 2022.</li> </ul> <p>Potential Upcoming Lending Programs</p> <ul style="list-style-type: none"> <li>U.S. Treasury Department is working with Federal Reserve to implement lending programs for businesses with 500-10K employees with loans conditioned on (1) no outsourcing of jobs for loan term + two years after repayment; (2) no violation of collective bargaining agreement for loan term + two years after repayment; and (3) remaining neutral in union activity during loan term.</li> <li>Plans to offer loans for businesses critical to maintaining national security.</li> </ul>	

# Uruguay - Ferrere Abogados



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<ul style="list-style-type: none"> <li>• Exceptional unemployment insurance for partial suspension of the employment relationship.</li> <li>• Unemployment insurance for total suspension of the employment relationship.</li> <li>• Anticipated use of yearly vacations generated and to be generated during 2020.</li> <li>• Agreed contract variation – reduced pay, reduced hours – in order to prevent more drastic measures.</li> </ul>	<ul style="list-style-type: none"> <li>• Exceptional unemployment insurance for partial suspension of the employment relationship: A compensation from the Government is paid to the employees for up to 25% of the average between the last six monthly wages. This subsidy is in force until May 31st.</li> <li>• Unemployment insurance for total suspension of the employment relationship: A compensation from the Government is paid to the employees for up to 50% of the average between the last six monthly wages. This subsidy is paid for a maximum period of four months.</li> <li>• Sick leave for workers in mandatory quarantine: compensation from the Government is paid to the employees for up to 70% of the average between the last six monthly wages.</li> <li>• Sick leave for workers over 65 under quarantine: compensation from the Government is paid to the employees for up to 70% of the average between the last six monthly wages.</li> <li>• Note that all the subsidies are subject to a cap.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present. There could eventually be a measure of this kind but it is not foreseen in the immediate future.</li> </ul>

# Vietnam - Tilleke & Gibbins



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<ul style="list-style-type: none"> <li>• Layoffs for restructuring purposes due to economic reasons (including force majeure events).</li> <li>• Temporary salary reduction negotiated with employees (but cannot be lower than the regional minimum wage).</li> <li>• Negotiate mutual separation by offering incentives and using the possibility of restructuring as leverage.</li> </ul>	<ul style="list-style-type: none"> <li>• Mandatory contributions for social insurance and trade union fees have been suspended until June 30 (and could be extended further).</li> <li>• An emergency support package is being discussed that would, among other measures, provide zero-interest loans to companies which cannot meet the regional minimum salary requirements for their employees.</li> </ul>	<ul style="list-style-type: none"> <li>• None at present and none expected. However, layoffs require trade union approval, which can be a time-consuming process.</li> </ul>

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To integrate with the strategic  
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