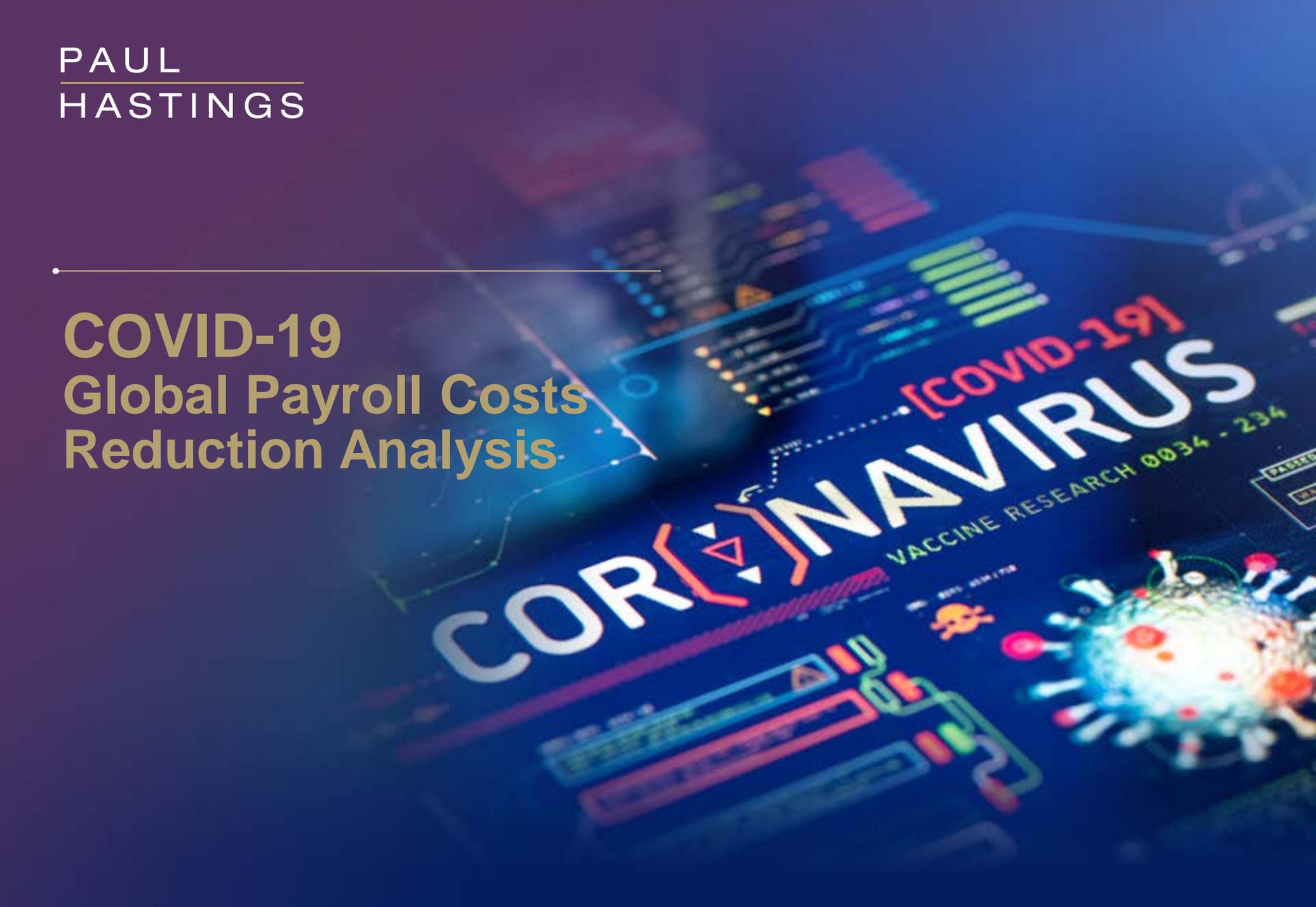


PAUL
HASTINGS

COVID-19 Global Payroll Costs Reduction Analysis



CORONAVIRUS
[COVID-19]
VACCINE RESEARCH 0034 - 234

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Notes

The following constitutes the general input received from our local counsel in relation to the below specific queries set out below as at 01 April 2020. For example, it does not take account of any trade union or works council requirements. In light of the speed of developments and the high-level nature of this input, we recommend you take specific advice prior to implementing any employment actions.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Starting on March 31st and for a period of 60 days, dismissal and suspensions for force majeure are forbidden. 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. 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. 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 from the employees should be obtained who would probably request, as a consideration, sums exceeding statutory severance to agree on the termination of the relationship. 	<p>On April 1st 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"> Postpone or reduce up to 95% of social security contributions for employees 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. Be benefited by an allowance paid by the government to pay unionized employees' salaries (for companies with less than 100 workers) Companies with more than 100 workers may join the REPRO system which consist in the assistance to pay part of the salary for a limited period of time <p>This Decree is in the process of being regulated.</p>	<ul style="list-style-type: none"> Yes, they were suspended for 60 days.

Australia - 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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> 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'). Use of any contractual / enterprise agreement stand down provisions Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits 	<p>Small to medium businesses that have an aggregated annual turnover under \$A50 million, may be eligible to receive a cash flow boost equal to 100% of wages that would ordinarily be withheld by the Australian Taxation Office (ATO) under the Pay As You Go tax scheme (up to a maximum of \$A50,000). The minimum credit that is accessible is \$A10,000, even if the amount that would have been required to be withheld is \$A0. 'Eligible Employers' may apply to the ATO to access a wage subsidy of \$A1,500 (gross) per fortnight per 'Eligible Employee', for an initial period of 6 months commencing from 1 March 2020 (JobKeeper Payment). The JobKeeper Payment is to be paid in the following way for each respective scenario:</p> <ul style="list-style-type: none"> If an Eligible Employee is ordinarily paid more than \$A1,500 (gross) per fortnight, the Eligible Employer is to 'top-up' the difference between the JobKeeper Payment and the employee's ordinary gross income per fortnight; If an Eligible Employee has an ordinary income that is less than the JobKeeper Payment, the Eligible Employer must still pass on the full JobKeeper Payment of \$1,500 (gross) per fortnight to such employee; If an Eligible Employee has been stood down, the Eligible Employer must pay such employee, at a minimum, \$1,500 (gross) per fortnight; and If an Eligible Employee was employed on 1 March 2020, subsequently ceased employment with the Eligible Employer and re-engaged by the same Eligible Employer, such employee will receive a minimum of \$1,500 (gross) per fortnight. 	<p>None at present and none expected</p>



Australia cont.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<p>Statutory superannuation guarantee contributions are to be made on an Eligible Employee's ordinary income (i.e. what they would have been receiving but for the JobKeeper Payments). Eligible Employers are not required to make statutory superannuation guarantee contributions on JobKeeper Payments.</p> <p>'Eligible Employers' are employers that have:</p> <ul style="list-style-type: none"> • 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 • a turnover of \$1 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. <p>Australian Banks with total liabilities in excess of \$A100 billion that are subject to the Major Bank Levy will not be considered as an Eligible Employer.</p> <p>'Eligible Employees' are:</p> <ul style="list-style-type: none"> • employees who are currently employed by an Eligible Employer (including those stood down or re-hired); • were employed by that Eligible Employer as at 1 March 2020; • full-time, part-time, or a casual employed on a regular and systematic basis for longer than 12 months, as at 1 March 2020; • are at least 16 years of age; • 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 • are not in receipt of a JobKeeper payment from another employer. 	

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Possibility to arrange for short-time work for a period of three months (in addition one-off extension of three months is possible). • Consumption of vacation ("voluntarily") and reduction of time credits. • Hiring freeze, dismissals (generally, dismissals do not require a "good cause" under Austrian labour law). 	<ul style="list-style-type: none"> • If short-time work is implemented, an employee receives up to 80-90% of the regular monthly net salary (depending on their 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). • Deferments of tax and social security contributions. • "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). • State guarantees for bridging finance for SMEs as well as for businesses in the tourism and leisure industry. • Export companies can apply for a credit line of 10% (large companies) and 15% (SMEs) of their export turnover at the OeKB ("Oesterreichische Kontrollbank AG") the via their house bank. 	<ul style="list-style-type: none"> • No, but agreed notice periods or notice periods of collective bargaining agreements must be observed. None expected. • In certain circumstances an employee can challenge a dismissal at court on the grounds that it violates the principles of social considerations.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> 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 the COVID-19 can apply for this regime. <p>The allocations for the employees have been altered to their advantage in these challenging times:</p> <ul style="list-style-type: none"> The amount of the temporary unemployment benefits is increased to 70% of the (capped) average remuneration instead of 65% until 30 June 2020. The National Unemployment Office will pay a supplement of €5.63 per day on top of the unemployment benefits. There is no impact if employees would have an income from a secondary occupation. 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. 	<ul style="list-style-type: none"> Incentive bonus ("<i>aanmoedigingspremie</i>"): Intended to make it easier for employees of companies in difficulty to work part-time, will be extended (https://www.vlaanderen.be/aanmoedigingspremies/aanmoedigingspremie-aanvragen). 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. Ruling for home work allowance ("<i>thuiswerkvergoeding</i>") possible for employees who are required to work from home (https://www.ruling.be/nl/nieuws/aanvraag-thuiswerk-covid-19). Credit payment plan ("<i>afbetalingsplan</i>"): Companies facing difficulties to pay the employer's social security contributions due to the 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. 	<ul style="list-style-type: none"> None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Negotiate wage reduction, layoffs and/or voluntary redundancies with the relevant labour unions. Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits (these possibilities must be assessed on a case by case scenario). 	<ul style="list-style-type: none"> 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. 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. Employers have new rights to require employees to take individual or collective holiday. 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. 	<ul style="list-style-type: none"> None at present and none expected. Mass dismissals must be carefully done. Although legislation current permits it, some Labour Courts are still applying a longstanding precedent that employer must negotiate additional benefits with unions.

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 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"> 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 a 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. <p>Unilateral imposition of paid annual leave</p> <ul style="list-style-type: none"> 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. <p>Direct financial support</p> <ul style="list-style-type: none"> Subject to certain eligibility requirements which will be further elaborated and set forth in an expected decree of the Council of Ministers. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Use of any contractual lay-off or short term working clauses • Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share • Statutory unpaid leave if emergency or parental leave (at behest of employee) • Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits (where doing so is not a substantial element of compensation) 	<ul style="list-style-type: none"> • 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 • Existing Federal Employment Insurance benefits available to eligible employees to laid off or who are unable to work due to illness (paid directly to employee, not employer) • 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 • New Federal Canada Emergency Response Benefit of up to \$2000/mth for employees off work 14 or more days/mth for COVID related reasons (paid directly to employee, not employer) • Income tax deferral for taxpayers until August 31, 2020 • GST/HST remittance deferral to June 30, 2020 • Business Credit Availability Program to provide up to \$10 billion of additional support, largely targeted to small and medium-sized businesses • Some Canadian Provinces have their own additional subsidies 	<ul style="list-style-type: none"> • None at present and none expected

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Reduction of salary requires the employees' consent, so the quickest way is to seek the employees' consent, but might be the most difficult. 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. 	<ul style="list-style-type: none"> 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 the COVID-19 patients, or subject to mandatory quarantine or isolations or the lockdown of the city. For small and medium size 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. For large enterprises and others non-governmental organizations, their company portion of the contributions to the mandatory pension, unemployment and work-related injury insurances are reduced by half from Feb. to April. The company portion of the mandatory medical insurance are reduced by half from Feb to Jun. 2020 Social insurance and tax declaration and payments can be deferred to the end of June. Refund of 50 - 100% the unemployment insurance contributions of 2019 to eligible companies. Reimbursement of up to 95% of the company's vocational training expenses for the employees who are on furlough. Highway fares are waived nationwide since February 17 until the pandemic ends. VAT tax exempt for small enterprises. 	<ul style="list-style-type: none"> 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 they stay are locked down. So far, all the cities in China are no longer in lockdown status. Nevertheless, the central and local government encourage employers to retrain from laying off their employees or reduce the number of the layoffs to the minimum extent.



Finland - 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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • 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. • The employer may be entitled to use lay-offs, i.e., temporary suspension of work without pay. • Hiring freeze • 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. • Some collective agreements include survival clauses, which in connection of exceptional economic difficulties allow local agreements that temporarily weaken the terms of employment. 	<ul style="list-style-type: none"> • The Finnish state aid has mainly focused on ensuring the liquidity of companies by giving banks a better opportunity to finance companies. • The Finnish government has informed that companies affected by the 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"> (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. (ii) ELY Centres' authorisation to grant business development projects will be increased by EUR 50 million. (iii) An additional EUR 150 million will be allocated for Business Finland to grant for business support measures. • 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. 	<ul style="list-style-type: none"> • 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.



Finland cont.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<ul style="list-style-type: none"> • The employer's pension contribution will temporarily be reduced by 2.6%. 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. • 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. • 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. 	

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Short term working for companies facing a drop or a shutdown of activity • Imposing the anticipated taking of certain vacation days or rest days under certain conditions • Postponement of the payment of FY19 profit-sharing allowance up to December 31st, 2020 (instead of June 1st, 2020 for companies whose accounting year matches the civil year). • Measures of mediation in order to facilitate the possibility for companies to obtain a restructuring of their bank loans. • 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 31st, 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 9 hours). 	<ul style="list-style-type: none"> • Postponement of the payment of social contributions • No late delivery penalties will apply against companies, which are parties in a public procurement contract (<i>marché public</i>). • 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) • 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). • 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. • Staggered or deferred tax deadlines. • Direct taxes, late payment interests and penalties rebates for distressed companies. • 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. 	<ul style="list-style-type: none"> • None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Agreed introduction of short-time work in order to bridge temporary shortages of work. • To the extent permissible, sending employees on paid leave (vacation) in order to reduce post-crisis vacation entitlements. • Hiring freeze, deferring new joiners, ending of any overtime. 	<ul style="list-style-type: none"> • If short-time work has been agreed, employers can reduce working hours partially or completely and this is reflected in the remuneration. • 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 that is fully reimbursable by the government. • Access to Federal government loans (not HR related). 	<ul style="list-style-type: none"> • No laws have been passed or are expected in context of COVID-19 that restricts employers from laying off staff. However, dismissal restrictions will apply if short-time work is in place.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Requiring staff to work from home. • Introducing flexible (and in many cases) reduced working hours at normal rates of salary. • Requiring staff to take accrued paid annual leave. • Requiring staff (with their consent) to take unpaid leave. • Laying off employees and paying statutory severance pay. 	<ul style="list-style-type: none"> • 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. • Hong Kong government recently announced an ex-gratia payment of USD1,200 to all Hong Kong permanent residents. 	<ul style="list-style-type: none"> • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • 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) • Agreeing with employees on reduced pay, reduced hours, unpaid leave • Hiring freeze, termination of contracts on trial period • 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) • If the employer cannot give work to the employees due to unavoidable external reason, then the employment remains, but no salary is paid. 	<ul style="list-style-type: none"> • 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. • The government announced that it is working on further measures. 	<ul style="list-style-type: none"> • None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Statutory lay-off for factories, mines and plantations. • Statutory retrenchment for employees not in managerial or supervisory positions subject to compliance with recent binding government orders against terminating employees. • Mutual separation for employees in managerial or supervisory positions subject to compliance with recent binding government orders against terminating employees. • Under any “<i>stoppage of work</i>” provisions contained in the certified standing orders of an establishment, as applicable. • Reliance on procedures contained in the employee handbook for termination, reduction in wages, utilisation of earned leave, etc., during natural calamities, if any. • Contractual wage reduction subject to compliance with recent binding government orders against terminating employees. • Deferred joining or termination for new joiners yet to be on-boarded by companies. 	<ul style="list-style-type: none"> • 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 215) per month. • 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. • Any companies using the moratorium to not be adversely affected as regards credit rating or the asset being classified as non-performing asset. • Increase in thresholds for initiating insolvency proceedings from an earlier default amount of Rs. 100,000 (approx. USD 1,500) to Rs. 10,000,000 (approx. USD 150,000). • Commitment to suspend provisions of the Bankruptcy Code if the situation does not improve. • Deferred GST and income tax filings from the earlier due dates of March 31, 2020 to June 30, 2020. • Deferred filings for Special Economic Zone (SEZ) units. • Relaxation from receiving foreign exchange payments towards export of goods and services from the earlier limit of 9 months to 15 months. • Relaxation from holding physical Board meetings till June 30, 2020. 	<ul style="list-style-type: none"> • 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. • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> 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. Not extending the employment agreement of definite term employee (contract employee). Mutual employment termination for indefinite term employee (permanent employees). However, the employer will be obligated to provide severance package to the employees. Hiring freeze and ending of overtime for employees. 	<ul style="list-style-type: none"> Tax Incentives related to Income Tax and Value Added Tax (Ministry of Finance Regulation No. 23/PMK.03/2020) Distribution of Pre-Work Cards Direct Cash Allowance from Government (Bantuan Langsung Tunai – BLT) 	<ul style="list-style-type: none"> 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. There are no laws that prevent employers dismissing employees for economic reasons at the moment, and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • 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). • 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). • Redundancies. • Use of any contractual lay-off or short term working clauses. • Agreed contract variation – reduced pay, reduced hours, unpaid leave, job share. • Statutory “force majeure” paid leave if emergency or parental leave (at behest of employee). • Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits. 	<ul style="list-style-type: none"> • 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). 	<ul style="list-style-type: none"> • None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Placing employees on unpaid leave, reduction in salaries and other benefits (all subject to the consent of the employee). 	<ul style="list-style-type: none"> Currently there are no such subsidies or other government benefits being offered to employers. 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). Business owners in general are entitled to government assistance in receiving special loan terms (this benefit is not a specific employment related benefit). 	<ul style="list-style-type: none"> No such restrictions at present and none currently expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Employees to use up accrued holidays. • Employees to use up accrued permits hours\paid leave (<i>permessi</i>). • Agree with employees temporary contract variation: reduced pay, reduced hours. • Agree with employees unpaid leave. • Apply for government wage-support schemes, so-called “social shock absorbers”. 	<ul style="list-style-type: none"> • 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). <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"> • 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. • Additional leave (12 days in March and April 2020) for parents with disabled children, paid by INPS. • €600 indemnity for VAT-registered workers and employees in sectors such as tourism, agriculture, entertainment. • COVID-19 infection, contracted in the workplace, is treated as an accident at work. • 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. • 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. 	<ul style="list-style-type: none"> • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Written consent is required to implement a salary reduction or a similar measure to reduce payroll costs. • 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. • Unpaid leave - an employer is required to obtain the employee's consent before sending the employee on unpaid leave. 	<ul style="list-style-type: none"> • None at present 	<ul style="list-style-type: none"> • None at present and none expected.

Korea – Republic of Korea - 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 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"> • That are stated in individual employment agreement: the consent of the individual employee is required • 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 <p>Business suspension (or partial business suspension)</p> <ul style="list-style-type: none"> • It is possible to implement without employees' consent • 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 <p>Unpaid leave of absence</p> <ul style="list-style-type: none"> • It is possible only with employees' consent (to be placed on unpaid leaves of absence). • No specific requirements, other than employees' consent <p>Exhausting unused annual leave</p> <ul style="list-style-type: none"> • The Company can consider reaching an agreement with the employees to use unused annual leave. • It is not possible to coerce or force employees to use their accrued annual leave. 	<p>Employment maintenance subsidy</p> <ul style="list-style-type: none"> • 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. • 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. • 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. • 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). • To apply for this Subsidy, the employer is required to submit to the Employment Centre plans for maintaining employment and supporting documents before the closure takes place. <p>Support subsidy for paid leave</p> <ul style="list-style-type: none"> • For an employer that provides paid leave to an employee who is hospitalized or isolated due to COVID-19 • Maximum of 130,000 KRW per day • To apply for this Subsidy, a company is required to submit applications and supporting documents to offices of the National Pension Service. 	<ul style="list-style-type: none"> • 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. • 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).



Korea – Republic of Korea cont.

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 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"> • That are stated in individual employment agreement: the consent of the individual employee is required • 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 <p>Rescission of offer for new hire</p> <ul style="list-style-type: none"> • It is possible when the applicant has not accepted the offer • After the acceptance, an employer cannot rescind its offer unilaterally since it would constitute wrongful termination 		<ul style="list-style-type: none"> • 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. • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share • 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. 	<ul style="list-style-type: none"> • Unfortunately there are no government subsidies for employers so far but more announcements are expected in the next day or so. 	<ul style="list-style-type: none"> • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Agreed (as in voluntary) contract variation: reduced pay, reduced hours, unpaid leave, job share, take up paid leave. • Parental leave at request of employee, paid emergency leave. • Hiring freeze. • Deferring new joiners. • Ending overtime or discretionary benefits (unless acquired rights but in COVID-19 era possibly not). 	<ul style="list-style-type: none"> • We are awaiting (tomorrow or the day after) important new temporary measures bundled in an Emergency Fund Employment Bridging (NOW). The NOW aims at financially assisting companies following a decrease in revenue as from 1 March 2020. For three months, with possibility of extension of three months. Employers can apply for a substantial compensation towards their wage costs and receive an advance payment from the Dutch Labour Office (UWV). Employers are required to continue to pay their employees fully during the compensation period. The following conditions apply: <ul style="list-style-type: none"> • Employers may not dismiss their employees for business related reasons during the period that they receive compensation under the NOW. • The employer expects at least a 20% loss of turnover. • The application is valid for a period of three months, which period can be extended once by another three months (further conditions may be imposed in the event of an extension). • The NOW targets turnover decreases from 1 March 2020. • 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: <ol style="list-style-type: none"> (i) if 100% of the turnover is lost, the allowance amounts to 90% of the employer's wage costs; (ii) if 50% of the turnover is lost, the allowance amounts to 45% of the employer's wage costs; and (iii) if 25% of the turnover is lost, the allowance amounts to 22.5% of the employer's wage costs. • With 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. 	<ul style="list-style-type: none"> • None at present and none expected.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • New COVID-19 Wage Subsidy Scheme. • Use of unpaid suspension clauses. • Agreed reduced pay, reduced hours, unpaid leave. Agreement must be obtained from employees in writing. • Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits. 	<ul style="list-style-type: none"> • 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). • The government is considering a scheme for essential workers who require sick leave due to COVID-19. 	<ul style="list-style-type: none"> • Employees named in the employer's Wage Subsidy application must be retained by the employer for the 12-week period the employer receives the wage subsidy. • Written consent must be provided before any changes are made to employees' terms and conditions (including pay or hours).

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> 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) 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. We are not aware of any provision in Pakistan law that covers unpaid leave. 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. 	<ul style="list-style-type: none"> There are no government subsidiaries for employees. 	<ul style="list-style-type: none"> 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Temporarily amend employment contracts to reduce hours and consequently reduce pay. Requires employee's consent 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. 	<ul style="list-style-type: none"> Government is discussing the possibility of granting temporary subsidies for employees whose contracts have been suspended. The amount of the subsidy or the term for which it will be granted has not been determined. 	<ul style="list-style-type: none"> None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Non-renewal of fixed term contracts upon expiry date. • Dismissal of employees who are still in the probationary period. • Dismissal of part-time employees, who do not have the right to job stability. • Agreed contract variation – reduced pay, reduced hours, unpaid leave, job share. • Agreed compensation of paid leave with earned vacation time. • Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits. • Arguably, suspension of activities (no work – no pay) up to 90 days. Requires the company to follow a proceeding before the Ministry of Labor. 	<ul style="list-style-type: none"> • Employers get a new subsidy equivalent to 35% of salaries under PEN 1500 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. • 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. 	<ul style="list-style-type: none"> • 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.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Government is encouraging flexible working arrangements (FWA) in lieu of closures or termination of employment. One of these arrangements is forced leave: employee placed on compulsory leave during which they are allowed to use up earned leave credits for the duration of the FWA. 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. 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. 	<ul style="list-style-type: none"> 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. "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. 	<ul style="list-style-type: none"> 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 prior to these retrenchment terminations taking effect.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Unilateral suspension of employment due to <i>force majeure</i> - reduction to 75% of salary (no public support applicable). • Reduction of working hours by agreement. • Hire freeze, suspend discretionary benefits. 	<ul style="list-style-type: none"> • 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). 	<ul style="list-style-type: none"> • 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 tem

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Compensate employees during the absence at work due to operating reasons only 60% of their average earnings upon agreement with employees' representatives. • Agreed contract variation – adjusted pay, reduced hours, unpaid leave, job share. • Order a mass vacation due to operation reasons, provide work time-off instead of overtime surcharge. • Apply for government allowance to maintain job positions. • Unpaid care leave with social care allowance for employees, unpaid leave in case of quarantine of an employee with social sick allowance. • Hiring freeze, deferring new joiners, ending of any discretionary benefits. • Temporarily posting employees to another employer upon agreement with the other employer. 	<ul style="list-style-type: none"> • Sick allowance paid by social security from the first day for people in quarantine and isolation (as opposed to first ten days paid by employers normally) • Extended care allowance for employees • Economic measures proposed by the government (on 29 March) and soon to be implemented (these measures may still change in the adoption process): <ul style="list-style-type: none"> (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, (ii) monetary contribution to employers with dropped revenue for each employee (range EUR 180 - EUR 540 per employee, depending on revenue loss), (iii) state guaranteed "fast loans" from banks, (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, (v) postponement of payment of employer's share on social and health contribution payments for employees when revenue falls by more than 40% and (vi) postponement of income tax advances when sales fall by more than 40%, (vii) possibility of offsetting losses not yet claimed since 2014. • Measures proposed by the government (on 31 March) to help employers during emergency situations, which are soon to be implemented (these measures may still change in the adoption process): <ul style="list-style-type: none"> (i) employers will be entitled to order home office to their employees during emergency situations (and employees will be entitled to demand home office form their employer), 	<ul style="list-style-type: none"> • There are certain restrictions stipulated 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 proposed by the government and is soon to be implemented, that would protect 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.

Slovakia cont.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
	<ul style="list-style-type: none"> (ii) employers will be entitled to 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, (iii) employers will be entitled to order their employees to later work in the extent of time compensated during their absence due to operating reasons caused by an emergency situation, (iv) shorter terms for employers to announce work time schedule and ordered vacation to their employees during emergency situations, (v) simplified process of application for proposed allowance to maintain employees during emergency situations. 	



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • 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. • 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. • 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. 	<ul style="list-style-type: none"> • Should an employer as a direct result of COVID-19 pandemic close its operations for three months or lesser period and suffer financial distress, the company shall qualify for a COVID-Temporary Relief Benefit under the Unemployment Insurance Fund. • The benefits will only pay for the cost of salary for the employees during the temporary closure of the business operations. The salary benefits will be capped to a maximum amount of R17 712 per month, per employee and an employee will be paid in terms of the income replacement rate sliding scale (38% - 60%) as provided in the Unemployment Insurance Act. • Should an employee's income determined in terms of the income replacement sliding scale fall below the minimum wage of the sector concerned, the employee will be paid a replacement income equal to minimum wage of the sector concerned. • 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. • The qualification criteria have been developed and will be available for online applications from 2 April 2020. The turnaround time for applications and approval is expected to be seven days at worst, while approval and disbursement of funds is expected to take five days. <p>The criteria is as follows:</p> <ul style="list-style-type: none"> • The business must have been registered with CIPC by at least 28 February 2020; • Company must be 100% owned by South African Citizens; • Employees must be 70% South Africans; and • Priority will be given to businesses owned by Women, Youth and People with Disabilities; Be registered and compliant with SARS and UIF. 	<ul style="list-style-type: none"> • None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Employers can implement suspension of employment contracts or temporary reduction (between 10% and 70%) of working time plan. • 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. • Make use of vacation time. • Irregular distribution of working time during a one year reference period. • Mandatory paid leaves with the obligation to return of working time. • Other leaves of absence. 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> (i) companies with fewer than 50 employees registered as of February 29, 2020: full exemption from payment of the employer contribution. (ii) companies with 50 or more employees registered as of February 29, 2020: exemption of 75% of the employer contribution. • The period will still count as a contribution period for employees. • This measure will be subject to the company's commitment to maintain jobs for six months from the date the activity is resumed. • Employees affected by temporary suspension or reduction of their employment contract are entitled to unemployment benefits, but: • 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. • Payment of this benefit will not count for later payment of the unemployment benefit. • Soft loans for small size companies. • Deferment on the payment of loans and tax obligations. • Postponement on the payment of social security contributions. 	<ul style="list-style-type: none"> • 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.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • 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). • 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. • However, any downward revision would be legitimate where it is with the consent of the employee (after negotiation and on terms agreed). • 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. • 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. 	<ul style="list-style-type: none"> • None at present. 	<ul style="list-style-type: none"> • 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. • No changes are currently under consideration to this restrictive legislation which has been in force since 1971 and no changes are expected.

Switzerland - Thomas Kälin, Meyerlustenberger Lachenal



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Apply for short-time work and request respective benefits. • Mutually agreed contract variation (reduced pay, reduced hours, unpaid leave). • Hiring freeze, mutually agreed later start date of new joiners. • Termination of new joiners. 	<ul style="list-style-type: none"> • 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%). • <i>Not specifically for employees:</i> 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. • <i>Further options:</i> 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 	<ul style="list-style-type: none"> • None at present and none expected.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none">• Agreed contract variation - reduced pay, reduced hours, unpaid leave, job share.• 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.• 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.	<ul style="list-style-type: none">• None at present.	<ul style="list-style-type: none">• None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Contract variations with the employee's consent – reduced working days, reduced working hours, reduced pay, unpaid leave Temporary cessation of business operations Hiring freeze, deferring new joiners, not authorizing overtime work 	<ul style="list-style-type: none"> 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 <i>force majeure</i> in the Social Security Act, and declaring 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. 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. Cash handouts – THB 5,000 monthly for three months for labourers and independent workers who are not covered by the Social Security Scheme fund 	<ul style="list-style-type: none"> None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Sending employees on unpaid leave (with consent or agreement). • Forcing employees to use annual paid leaves. • Sending employees on collective annual paid leave. • Enabling part-time employment (with consent or agreement). • Allow employees to work from home. • Apply for short-time working (with Turkish employment agency's consent). • Changing employment conditions (in agreement with the employee) such as decrease in salary or working hours etc. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> Agreed contract variation – reduced pay, reduced hours, unpaid leave. Offer voluntary resignations. Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits. <p>Redundancies:</p> <ul style="list-style-type: none"> 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); and 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). 	<p>A number of the UAE free zones have introduced measures such as:</p> <ul style="list-style-type: none"> Waiving or deferring rent payments; Waiving renewal fees for commercial licenses; Reimburse guarantees and security deposits; Facilitating financial payments through easy instalments on a monthly basis; Cancelling current penalties; and offering temporary contracts that allow the free movement of employees between companies operating in the free zones. 	<ul style="list-style-type: none"> 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.



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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • New U.K. job retention scheme. • Use of any contractual lay-off or short term working clauses. • Agreed contract variation - reduced pay, reduced hours, unpaid leave, or job share. • Statutory unpaid leave if emergency or parental leave (at behest of employee). • Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits. 	<ul style="list-style-type: none"> • 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). • Statutory sick pay relief for COVID-19 for SMEs up to 250 employees. • Statutory sick pay relief – for SMEs 2 weeks COVID-19 SSP can be reclaimed. • Business interruption loan scheme – businesses with annual turnover of less than £45 million can apply for a loan of up to £5 million. • Corporate financing facility. • Retail and hospitality grant scheme. • Grant funding for small businesses. • Deferred VAT payments. • Business rates relief. • HMRC time to pay scheme. • Changes to insolvency laws. 	<ul style="list-style-type: none"> • None at present and none expected.

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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none">• Use of lay-off.• Agreed contract variation – reduced pay, reduced hours• Unpaid leave for the period of quarantine/its part upon employee's consent• Downtime with reduced payment• Hiring freeze, deferring new joiners, ending of any overtime or discretionary benefits	<ul style="list-style-type: none">• None at present.	<ul style="list-style-type: none">• None at present.

Vietnam - 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 laws that prevent employers dismissing employees for economic reasons at the moment? Are these expected?
<ul style="list-style-type: none"> • Layoffs for “restructuring” purposes due to economic reasons (including force majeure events). • Temporary salary reduction negotiated with employees (but cannot be lower than the regional minimum wage). • Negotiate mutual separation by offering incentives and using the possibility of restructuring as leverage. 	<ul style="list-style-type: none"> • Mandatory contributions for social insurance and trade union fees have been suspended until June 30 (and could be extended further) 	<ul style="list-style-type: none"> • None at present and none expected. However, layoffs require trade union approval, which can be a time-consuming process.

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