



COVID-19 Updates

August 5, 2020 | Updated from May 14, 2020

Global Benefits Bulletin – Special Edition

This special Global Benefits Bulletin contains particular information in relation to the COVID-19 virus. The original publish date of this document was May 14th, 2020 and has been updated as of August 5th.

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Global

Global

Occupational Health, Coronavirus Responses

- The checklists of issues that employers must now address closely mirror government priorities for reducing the pandemic's impact on the workforce and the economy. [COVID-19 & How Corporates are Responding.](#)

North America

Canada

Paid Time Off/Occupational Health/Defined Benefit/Defined Contribution

- This week additional measures continued to be introduced across Canada in response to the Novel Coronavirus (COVID-19) disruption. The Radar is available [here](#). *Courtesy of Aon Canada*

US

Defined Contribution/Defined Benefit, Occupational Health, Health Care, Occupational Health, Working Time, COVID-19 Guidance/ Economic Support Package

- On July 2, 2020, the Occupational Safety and Health Administration (OSHA) published frequently asked questions and answers (FAQs) to help protect workers from exposure to COVID-19. The latest FAQs recommend that employees wear masks and provide information for employees who wish to report an employer for violations or retaliation. The OSHA FAQs are available [here](#). *Courtesy of Aon U.S.*

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US (continued)

- On June 17, 2020, the Equal Employment Opportunity Commission (EEOC) issued new guidance that COVID-19 antibody tests are an impermissible medical examination under the Americans with Disabilities Act (ADA) and cannot be required of employees before they are permitted to re-enter the workplace. The Aon bulletin on the EEOC guidance is available [here](#). *Courtesy of Aon U.S.*

Prior Updates Below

- The Department of Labor has updated its Frequently Asked Questions (FAQs) on the Families First Coronavirus Response Act (FFCRA). The updated FAQs are available [here](#).
- The President signed the **Coronavirus Aid, Relief, and Economic Security (CARES) Act** into law on March 27, 2020.
- The government has launched the Government Response to Coronavirus, **COVID-19 website** covering international travel restrictions and how to prepare for the virus.

EMEA

Austria

Paid time

- The government has announced an emergency measure, “**Corona Short-Time Work**”, to protect jobs during the COVID-19 pandemic. For three months (initially), employers meeting the requirements for the new scheme may receive financial support. The short-time work allowance is granted “in flat rates per hour lost”. The Austrian Public Employment Service has developed a [website](#) to assist companies with their applications.

Belgium

Paid Time Off/Paid Leave, Occupational Health, Time Off

- The Data Protection Authority has posted its latest guidance <https://www.gegevensbeschermingsautoriteit.be/burger/thema-s/covid-19/lichaamstemperatuur-meten> regarding the use of temperature checks in the workplace.
- The government has announced the extension of existing support measures found [here](#) and the approval of new measures found [here](#). The temporary unemployment corona force majeure is extended until August 31, 2020. The corona parental leave is also extended until September 30, 2020. The allowance will be increased to 150% for single parents and families with a disabled child.

The new measures include:

- The introduction of a special Corona unemployment scheme;
- The introduction of a the consumption voucher worth 300 EUR (maximum);
- The costs incurred by employees teleworking will be “more easily” reimbursable (up to a EUR 127 per month maximum).

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Bulgaria

Paid Time, Family Leave

- The Council of Ministers issued **Decree No. 55** which provides emergency measures to preserve jobs during the crisis. It was amended by Decree No. 71 issued by the Council of Ministers on April 16, 2020. Measures include <https://coronavirus.bg/bg/212>:
- Employers can introduce remote work temporarily without the consent of employees.
- Companies must grant paid annual leave or unpaid leave during this time for the request of pregnant and disabled employees, mothers or single fathers of children below age 12 or disabled children (regardless of age), employees under the age of 18, and other groups of employees.

Croatia

Job Retention Measures

- The government has announced job retention measures <https://mjere.hr/> in response to the COVID-19 crisis. Eligible employers may receive a **wage subsidy** up to HRK 4,000 for April and May 2020 (each month per employee).

Czech Republic

Paid Time/Retirement and Social Security

- The Parliament has extended and approved additional relief measures found [here](#) for employers and employees during the pandemic. The Antivirus Employment Protection Programme has been extended until August 31, 2020. Also, under certain conditions of the Antivirus C scheme, the government is waiving social security contributions for employers with less than 50 employees from June through August 2020.

Denmark

Paid Time, Salary Compensation Scheme, Taxation of Compensation and Benefits, Extension for PAYE Payments

- The government has extended the **temporary wage compensation scheme** to July 8, 2020 (from June 9th). Employers facing redundancy notices for 30 % or more than 50 of their full-time employees because of a decline in orders or customers are eligible to receive reimbursement of 75% of a worker's salary up to 30,000 kr per month.
- The Ministry of Taxation has announced proposals to help alleviate the financial impact of COVID-19 including giving employers additional time to remit pay- as- you- earn (PAYE) taxes. The deadline will be extended by four months for payments due in April, May and June 2020. Parliament will need to approve the proposals.

Estonia

Relief for Social Security Payments and Pension Contributions

- A bill has been introduced to Parliament ([found here](#)) with measures that would suspend employers' minimum social tax payments for 3 months and would give individuals the option to suspend contributions to the second pillar pension system between July 1, 2020, and August 31, 2021.

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EU

Guidelines for lifting COVID-19 Containment Measures, Occupational Health, Expatriate Issues/EU Issues

- The European Union (EU) has announced the reopening of its external border to countries outside of the bloc beginning July 1, 2020. The EU Council published a press release found [here](#), has adopted recommendations ([found here](#)) which contain criteria for countries to meet before their nationals are allowed entry into member states.
- The European Agency for Safety and Health at Work has created a [website](#) covering workplace health and safety topics as employees return to work. It includes links to several resources that gives guidance on measures to prevent the spread of the virus in the workplace.

Prior Updates Below

- The European Union has announced a roadmap for a partial lifting of containment measures ([found here](#)) implemented by the Member States in response to COVID-19. It contains key principles, guidelines and measures ([found here](#)) members should consider when balancing the protection of public health with the “functioning of societies”.

France

Working Time/Employment Terms and Conditions, Income Supplement for Workers, Occupational Health

- The government has created a [website](#) which includes support measures for employers and employees as workplaces resume operations. Companies are encouraged to continue allowing teleworking; and, updated guidance was published [here](#) covering protocols for working remotely.
- The website also contains links to the [National Deconfinement Plan](#) and business advice which addresses workplace health and safety topics such as how to manage symptomatic workers and how to organize the workspace (i.e., must ensure four squared meters per employee).

Prior Updates Below

- The government has created a [website](#) with information regarding COVID-19, and requirements for containment and travel.

Germany

Working Time/Employment Terms and Conditions, Income Supplement for Workers on Reduced Hours

- The parties of the governing coalition have reached agreement on a package of economic measures to combat the impact of COVID-19. The Federal Employment Agency will cover 60-67% of the wage shortfall for qualifying workers on reduced hours. Companies with at least 10% of their workers affected may claim the income subsidy for up to 24 months. The measure will be in place from April 1, 2020 through at least the end of this year. Companies will be exempt from social security contributions for the non-working hours.
- Parliament has [passed a law](#) with measures allowing all employees absent from work due to the coronavirus pandemic to have easier access to short-term work benefits to make up for lost earnings. The Federal Employment Agency will reimburse employers for the social security contributions they are required to pay on short-time work beginning December 31, 2020.
- The government has developed a website, [“Coronavirus: Work Legal Implications”](#), with questions and answers covering employment issues.

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Greece

Taxation of Compensation and Benefits/Retirement and Social Security Contributions, Repeal VAT and Social Security Payments

- The government has created a website in response to COVID-19 <https://eody.gov.gr/>

Ireland

Occupational Health, Parental Leave, Paid Time, Wage Subsidy Scheme, Healthcare, Government Agreement with Private Medical Providers for COVID-19 Patient Care Services

- The Cabinet has approved a proposal to extend paid parental leave for parents of children born during the pandemic. Parents of children born after November 1, 2019 would be eligible for an additional three weeks. The leave would be taken in 2021 at a rate of €245 per week.
- The Department of Business, Enterprise and Innovation (DBEI) and the Data Protection Commission (DPC) have published guidelines clarifying how employers can implement the Return to Work Safely Protocol in a way that complies with their data protection obligations. The guidelines cover several subject areas such as temperature testing, the pre-return questionnaires, and contract tracing logs. The guidance is available [here](#) and [here](#).

Prior Updates Below

- The Minister of Finance has announced additional changes to the **Temporary Wage Subsidy Scheme** including increasing the subsidy from 70% to 85% of the average salary (maximum of €412 per week).
- A Workplace Relations Commission (WRC) release COVID-19: Guidance notice for employers and employees warns that “where not covered under a contract of employment or an agreed attendance policy, there is no statutory entitlement for an employee to be paid by their employer in the event that they are absent from work” for COVID-19 treatment or quarantine.
- The Department of Employment Affairs and Social Protection has launched the **“COVID-19 (Coronavirus) Information for Employers and Employees” website**.

Italy

Occupational Health, Tax Relief Measures

- The Italian Data Protection Authority has issued a [press release](#) addressing serological tests in the workplace. For purposes of “prevention, safety and anti-contagion safety in the workplace”, it appears employers can request employees to take serological tests if ordered by a doctor or other health care professional “in accordance to the rules relating to the epidemiological emergency”. Also, the Authority published several sets of [FAQs](#) which include questions on serological tests.

Malta

Paid Time

- The Ministry of Finance has unveiled the **Economic Regeneration Plan**, which provides measures to mitigate the impact of the pandemic. Measures ([found here](#)) include extending the Covid-19 Wage Supplement until the end of September 2020 and a voucher (€ 100) to be given to individuals age 16 and over.

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Malta (continued)

Prior Updates Below

- The government announced a financial package with measures to support employers and workers <https://covid19malta.info/>. Employers can receive a grant of €350 for each full-time employee under mandatory quarantine leave. Employed parents are eligible for an additional two months paid leave (€800 monthly) if one parent must stay home to care for children. Workers employed by entities affected by the “suspension of operation” will be paid (based on monthly wages of €800) for two days per week.

Moldova

Paid Time Off

- The President has announced economic proposals to help workers during the coronavirus pandemic. The unemployment allowance would increase (up to 60-80% of earned wages from the last employment) for workers employed for 9 months. Those employed less than this time or not permanently employed will receive MDL 2,775.

Netherlands

Paid Leave, Work-Related Expenses Scheme/Tax Relief Increased for Bonuses, Paid Time, Working Time/Employment Terms and Conditions, Income Supplement for Workers on Reduced Hours

- The second temporary emergency measure bridging the maintenance of employment (NOW 2.0) <https://zoek.officielebekendmakingen.nl/stcrt-2020-34308.html>, gazetted on June 25, 2020, contains measures providing a subsidy for the labor costs of employers that experience a decrease in turnover (at least 20% over a four-month period) resulting from the pandemic.

Prior Updates Below

- The government has announced measures ([found here](#)) to mitigate the economic impact of the coronavirus pandemic on employers. The measures include increasing the “discretionary scope” on the taxable wages over the first EUR 400,000 from 1.7% to 3% under the work-related costs scheme; and, employers have additional time (until July 1, 2020) to record their employment contracts for the unemployment insurance premium differentiation scheme.

Norway

Taxation on Compensation and Benefits/Paid Time Off, Paid Time

The government has announced additional financial relief measures ([found here](#)) in response to the pandemic. Measures include:

- From June 23, 2020, the maximum tax-free benefit is increased from NOK 3,000 to NOK 5,000 for employees who purchase shares in the employer company.
- The labor tax will be reduced by 4% of the employer’s tax base for May and June 2020. Also, the due date is extended to October 15, 2020 (from July 15).
- The compensation scheme has been extended to August 2020 for companies with a decrease in turnover of at least 30%. The application portal will open in mid-August for June and July applications.

Prior Updates Below

The government has introduced measures to assist workers and companies financially during the COVID-19 pandemic including: ([link here](#))

- The days that employers are required to pay employees’ wages are reduced to 2 (from 15) for temporary lay-offs, 3 (from 10) for “care-related” leave and 3 (from 16) for “corona-related sick leave”.

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Norway (continued)

- The unemployment benefit scheme was extended so that the benefit will be granted on the first day and the daily allowance was increased. Individuals who are temporarily laid-off will receive 100% compensation up to 599 148 NOK.
- The number of days parents may remain home to care for sick children will double and the “transfer of days” is permitted between co-parents.

Poland

Paid Time Off, Family Leave/Employment Terms and Conditions, Emergency Legislation to Combat COVID-19

The Anti-Crisis Shield 4.0, gazetted on June 23, 2020, contains measures to protect enterprises and jobs from the impact of the COVID-19 pandemic. **Highlights include:**

- The Act clarifies the rules for working remotely, including which employees may work from home and the employers’ responsibilities.
- Employers may reduce employees’ working time by 20% (maximum) to 0.5 (minimum) of a full-time position, reduce salary (no lower than the minimum wage), and furlough employees if there is a decline in revenue.
- Employers have the option during the pandemic to send employees on overdue leave (without their consent) to prevent the “accumulation of unused leave”.

Prior Updates Below

- The government developed a [website](#) with current information and recommendations regarding COVID-19.

Romania

Relieve for Social Security Payments

- The Parliament has passed a bill ([found here](#)) with measures providing additional time for employers to pay social security contributions. Companies impacted by the crisis (15% decrease in economic activity) may apply to have their payments postponed for 3 months. They will have 12 months to make the payment and will not incur penalties and interest.

Serbia

Tax Relief Measures and Wage Subsidy

- The Ministry of Finance has **published measures** to decrease the economic impact of the pandemic. They include the option of deferring tax payments on employees’ salaries and wages, as well as social security contributions for March through May 2020 ([found here](#)). Eligible employers have up to January 4, 2021, to make payments. The measures also contain grant payments to companies to be used for paying wages to employees for May through July 2020.

Slovakia

Retirement and Social Security/Perquisite

- The government has unveiled a package with a measure granting an additional deferral of insurance payments (i.e., social, compulsory contributions to old age pension savings, and contributions to supplemental pension savings for “high-risk workers”) for employers and the self-employed from July to December 31, 2020. To be eligible, they must have a 40% (or more) drop in net turnover or income from their business.

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South Africa

Taxation of Compensation and Benefits/ Occupational Health, Temporary Tax Cuts and Delayed Tax Payments in Response to COVID-19

- The Department of Employment and Labour has **published guidelines** for employers on how to prepare for COVID-19. The guidelines cover topics including safe work practices, environmental controls, and protective equipment.
- The government has announced tax measures to assist employers and employees impacted by COVID-19 (**found here**). The government is considering a temporary reduction of employer contributions to the Skill Development Fund and the Commissioner for Compensation for Occupational Injuries and Disease Fund as well as employer and employee unemployment contributions.

Spain

Occupational Health, Paid Time Off/Unemployment Benefits, Paid Time, Short-Term Disability/Paid Time Off, Sick Leave for Coronavirus Quarantine

- **Royal Decree-Law** 24/2020 of June 26 extends measures including the ERTE due to force majeure and unemployment protection until September 30, 2020. Unemployment protection for workers with a “discontinuous fixed contract” is extended until December 31, 2020.
- **Royal Decree-Law** 21/2020 of June 9 on urgent measures of prevention, containment, and coordination to face the health crisis caused by COVID-19 for the workplace to contain the spread of COVID-19 provides measures for employers to implement. They include modifying working conditions such as arranging workstations and organizing shifts to maintain a minimum safety distance of 1.5 meters between workers.

Turkey

Paid Time Off, Healthcare, Order for Private Hospitals to Care for COVID-19 Patients

- **Presidential Decree on Termination Prohibition (No. 2707)**, gazetted on June 30, 2020 (No. 31171), extends the prohibition of work termination and unpaid leave practices to August 17, 2020 (from July 17).

UK

Privacy/Occupational Health, Retirement and Social Security, Defined Benefit/ Defined Contribution, Short-Term Disability/Paid Time Off, Statutory Sick pay Adjusted for Coronavirus/ Measures Implemented to Limit the Spread of COVID-19

- The Statutory Sick Pay (Coronavirus) (**Suspension of Waiting Days and General Amendment (No. 2)**) Regulations 2020 (SI 2020/681) came into force on July 6, 2020. The statutory sick pay (SSP) entitlement now extends to individuals who self-isolate because someone in their “bubble” has COVID-19 systems. Also, the regulations amend the rules on the SSP entitlement for extremely vulnerable workers (i.e., those who have been advised to “shield”).
- The Information Commissioner’s Office (ICO) has issued general guidance for employers addressing workplace testing (**found here**).

Prior Updates Below

- The Government has issued guidance on its Coronavirus Job Retention Scheme for ‘furloughed employees’. The guidance is available **here**.
- The government announced new rules for annual leave. Workers not able to take all their statutory annual leave because of the COVID-19 pandemic can carry it over into the next 2 years. Information regarding the new rules can be found **here**.
- The government has created a website with information regarding COVID-19 **www.gov.uk/coronavirus**.

LatAm & Caribbean

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Aruba

Defined Contribution

- The Minister of Finance has announced an extension of the reduced rate for private pension redemption due to the pandemic. From July 1 until December 31, 2020, private pensions may be redeemed at a rate of 10%. From 2021, the regular rate of 25% will apply.

Brazil

Employment Terms and Conditions, Occupational Health, Paid Time, Health Care, Guidelines for COVID-19 Diagnosis Test

- The President has issued Law No. 14,020/2020 <http://www.in.gov.br/en/web/dou/-/lei-n-14.020-de-6-de-julho-de-2020-265386938> establishing the rules for the reduction of working hours and salary and the suspension of the employment contract under the Emergency Program for the Maintenance of Employment. Also, **Decree No. 10**, 422/2020, extends the reduction of working hours and wages and the temporary suspension of the employment agreement.

The Ministry of the Economy and the Ministry of Health have issued **Joint Ordinance No. 20** of June 18, 2020 which contain measures to mitigate the risk of COVID-19 transmission in the workplace.

- Employers must provide masks to employees.
- Employers must develop and disclose protocols that would decrease spreading the virus in the workplace including the use of infrared body temperature measurement (or equivalent screening) at the workplace entrance.
- Employers cannot require laboratory testing for COVID-19 as a condition for workers to return to the workplace.

Prior Updates Below

The Brazilian National Regulatory Agency for Private Health Plans (ANS) has published Resolution RN 453/20 which includes as an obligatory coverage, the diagnosis test to coronavirus infection (COVID-19) in the minimum list of procedures covered by private plans. The Agency has established a guideline in accordance with the Ministry of Health protocol. The diagnosis test will be covered if:

- A person has a fever, at least one of the respiratory symptoms, and has traveled to a high-risk country in the last 14 days.
- A person has contact with a suspected or confirmed case in the last 14 days and has a fever or a respiratory symptom.
- A person has a fever or a respiratory symptom and had contact with a “confirmed” case at home in the last 14 days.

Chile

Defined Contribution/Defined Benefit

- The President signed the pension withdrawal reform plan into law which was published in the Official Journal on July 30, 2020. It contains measures allowing members impacted by the pandemic to withdraw up to 10% of their pension savings (minimum of one million and a maximum of four million pesos).

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Colombia

Perquisite, Occupational health, Measures Implemented to Limit the Spread of COVID-19

- Under Legislative Decree 771 of 2020, employers are required to pay a new digital connectivity allowance to employees (earning up to two minimum legal wages and working from home) instead of the legal commuting allowance. It will be in force until August 31, 2020.

Guatemala

Retirement and Social Security, Deferment of Social Security Contribution Payments

The Social Security Institute (IGSS) approved measures that allow employers to defer their social security contributions from March through April ([found here](#)). Companies who choose this option must comply with the requirements and can then make payments from July to September.

APAC

Australia

Paid Time, JobKeeper Program Guidance, JobKeeper Stimulus Package

- The Commissioner of Taxation has **published guidance** for the JobKeeper scheme that clarifies the operation of some of the rules. Also, the Commissioner extended the time from April 30, 2020, to May 31, 2020, for employers to enroll in the JobKeeper program. If companies enroll by May 31st, they will be able make a claim for the fortnights in April and May if eligibility requirements are met.
- The Prime Minister has announced a **stimulus package**, JobKeeper Payment, with measures to help individuals keep working. For six months, the government will pay eligible employers a subsidy (AUD 1,500 per fortnight) for each eligible worker employed as of March 1, 2020 and is retained. Employees will receive the wage subsidy from the employer.

Azerbaijan

Tax Relief Measures

- The Prime Minister has signed **Order No. 135** providing tax relief measures including deferring interest payments on unpaid compulsory state social insurance and unemployment insurance premiums and reducing the social insurance.

China

Retirement and Social Security, Privacy/Occupational Health, Retirement and Social Security, Temporary Social Security Premium Cuts

- Under Public Notice 2020 No.49, the waiver for small and medium companies to pay social security contributions has been extended until December 2020. Also, the lower limit of the individual payment base of social security insurance in the year 2019 can be used for the year 2020.
- The Privacy Commissioner for Personal Data has issued **guidelines** regarding what medical or personal information an employer may obtain from employees in the workplace to prevent the spread of the virus. Request for such information must adhere to the general rule that measures to collect data should be “necessary, appropriate and proportionate”. Also, the relevant data should be processed “in an anonymised or de-identified” way.

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Hong Kong

Paid Time, COVID-19 Economic measures

The Financial Secretary has unveiled a **series of measures** to assist employers and workers during the crisis including:

- Under the Employment Support Scheme, the government will provide a wage subsidy for six months to eligible employers to keep their employees. To receive the subsidy, employers must not implement “redundancy” under the program. The subsidy is calculated based on 50% of the monthly salary (capped at \$18,000 per month). It will be disbursed to employers in two payments (the first no later than June 2020 and the second in September 2020).
- The government will create 30,000 “time-limited” jobs (up to twelve months) for private and public sectors in the next two years.
- The salary tax payment for April through June 2020 is deferred for three months.

India

Occupational Health, Defined Contribution, Healthcare, Guideline for Handling COVID-19 Claims

- The Ministry of Health & Family Welfare has issued **guidelines** on measures to contain spread of COVID-19 in the workplace.
- The Insurance Regulatory and Development Authority of India (IRDAI) has issued circular **IRDAI/HLT/REG/CIR/156/06/2020** which permits life, health and general insurers to offer short-term health insurance policies (subject to guidelines) that will provide coverage for the coronavirus infection. The policies can be issued for a term of three months (minimum) to eleven months (maximum). Also, the insurers can offer the policies as both individual and group products. The measures outlined in the circular will remain in effect until March 31, 2021 (unless extended).

Prior Updates Below

- The insurance regulator issued a circular (**found here**) regarding COVID-19 health insurance claims requiring insurers to communicate decisions on authorization for cashless treatment to the network provider within two hours from the “time of receipt” of the request and “last necessary requirement from the hospital either to the insurer or to the TPA whichever is earlier”. Also, final discharge decisions must be communicated to the provider within two hours from the time the final bill is received and “last necessary requirement from the hospital either to the insurer or to the TPA whichever is earlier”.
- The Ayushman Bharat health insurance scheme will cover the cost of COVID-19 testing and treatment in private hospitals for scheme beneficiaries.
- India has launched its COVID-19 websites www.mohfw.gov.in/ and www.mygov.in/covid-19/?cbps=1
- The Insurance Regulatory and Development Authority of India requested insurers to give policy holders a grace period of 30 days (if requested) for renewal premium payments (in the case of life insurance policies) and premium payments (for health insurance policies) without a discontinuance in coverage (**found here**).
- The National Health Authority has announced it is seeking approval from its governing board to cover the cost for COVID-19 testing and treatment for beneficiaries of the health insurance scheme, Ayushman Bharat. The coverage would include isolated medical care in a private hospital free of cost.

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Israel

Working Time/Employment Terms and Conditions, COVID-19 Guidance

- The Ministry of Health has launched **“The Novel Coronavirus” website** containing guidelines for the public covering work restrictions, online isolation reporting, and travel. The website, updated daily, also includes telephone numbers for home isolation and HMO hotlines.

Japan

Family Leave, Subsidized Paid Leave for Coronavirus School Closures

The Health Ministry has announced plans to subsidize paid leave for child care in response to the coronavirus epidemic. Among the highlights:

- Companies granting paid leave (in addition to annual paid leave) to employees taking care of children with the coronavirus or those at home because of school closures (elementary and special needs through high school) would be eligible for the subsidy. The employers who allow paid leave for parents with children enrolled in day care centers, after school programs, early childhood education, or kindergarten, would also be eligible.

Kazakhstan

Occupational Health, Tax Relief

The Chief Sanitary Doctor has issued Resolution No. 36 outlining measures for the workplace to prevent the spread of COVID-19. Measures include:

- If a company employs more than 30 workers, 50% of them must continue working from home.
- Employees must have their temperature checked at company entrances.
- Employers are required to appoint a health protection officer and, employees must receive relevant training.
- If a company breaches the rules, the government can issue an administrative fine (up to KZT 1,389,000).

Prior Updates Below

- The President has announced tax measures (**found here**) to support employers impacted by the COVID-19 crisis. The government is giving small- and medium-sized enterprises (SMEs) additional time (until June 1, 2020) to make social payments and other obligatory payments. Also, SMEs in sectors (i.e., transportation, hospitality, and consulting services) most impacted by the crisis are exempt from paying certain taxes (i.e., individual income tax and social security contributions) until October 1, 2020, for their employees.

Kuwait

Social Security Contributions Deferred

- The Minister of Finance has announced the postponement of social security contributions for 6 months (from April 1, 2020). Employers (not owned by the government) will be able to repay the contributions over a 24-month period beginning in October 2020.

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New Zealand

Occupational Health/Privacy, Family Leave/Taxation of Compensation and Benefits, Economic Support Package

- The Ministry of Health has issued guidelines <https://www.health.govt.nz/our-work/diseases-and-conditions/covid-19-novel-coronavirus/covid-19-information-specific-audiences/covid-19-advice-workplaces/public-health-guidelines-businesses-services-and-community-organisations-alert-level-2> that outlines measures for businesses to operate safely during the pandemic.
- Also, the Ministry of Health has issued guidance <https://www.health.govt.nz/our-work/diseases-and-conditions/covid-19-novel-coronavirus/covid-19-information-specific-audiences/covid-19-advice-workplaces/guidance-businesses-workplace-screening-covid-19-testing-and-temperature-checking> addressing COVID-19 testing and temperature checks in the workplace. According to the guidance, the government is “proactively” conducting testing and therefore, employers do not have to arrange or provide a test for workers prior to their return to work.

Prior Updates Below

- There is a proposal for an income support package which includes a permanent increase in social welfare benefits and NZD 25 per week starting April 1, 2020; a temporary increase in the Winter Energy Payment beginning May 1, 2020; and, an “In Work Tax Credit” for workers with children as of July 1, 2020, (the minimum requirements for the working hours test would be waived).

Philippines

Occupational Health, Healthcare

- The government has issued **Labor Advisory No. 17** and **Labor Advisory 18** which include guidelines for health and safety measures for employers resuming operations as well as who is responsible for bearing the costs.
- Also, the Departments of Labor and Employment and Trade and Industry have **published interim guidelines** which address workplace health and safety issues.

Prior Updates Below

- The Philippine Health Insurance Corporation (PhilHealth) has announced it will cover the full treatment cost of COVID-19 cases until April 14, 2020 (**found here**). After this date, it will continue coverage using a “recomputed” case rate.

Singapore

Insured benefits/Premium payments

- The Monetary Authority of Singapore (MAS) announced measures to support individuals affected by the COVID-19 crisis. Those with life and health insurance may request to defer premium payments for up to six months while their coverage continues. The measure is available for policyholders with a policy renewal or premium due date between April 1, 2020 and September 30, 2020. This measure is in addition to existing relief options for policyholders (i.e., “taking a loan against the cash value of the policy”).

South Korea

Family Leave/Taxation of Compensation and Benefits, Economic Support Package

The South Korean Ministry of Strategy and Finance has introduced a comprehensive **2020 Economic Support Package** in response to COVID-19. Proposed amendments to tax laws would:

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South Korea (continued)

- Grant working parents up to **five days of paid child care leave** with minimum compensation of 50,000 won (US \$42.07) per day.
- Double the maximum threshold for travel and accommodation expense deductions from March 1, 2020 to June 30, 2020.
- Implement an income-based formula for increases in entertainment expense deductions.

Taiwan

Paid Time Off, Epidemic Protection Leave

- The government has **revealed measures** (#GBB March 19, 2020) to relieve employment concerns resulting from the coronavirus pandemic.
- Companies may apply for a subsidy to have training sessions for workers if they have introduced an unpaid leave policy. Employees attending such training for a program for up to three months can receive an hourly wage of NT\$158 (maximum of 120 hours of training per month).
- Employees are eligible for a monthly wage subsidy of NT\$11,000-NT\$15,400 (US \$ 508.55) for three to six months if there is a reduction in work hours.
- Employers who hire workers that are unemployed more than 30 days for at least six months may receive NT\$5,000 per person in assistance. They are eligible for NT\$11,000-NT\$13,000 per month for a maximum of one year if they hire seniors or disabled workers who have been unemployed for the same period. Also, companies that employ individuals who have not worked for more than three months can receive NT\$9,000 per month for each employee hired for a maximum of one year.
- The government is also providing financial assistance to companies that improve safety in the workplace during the furlough period and introduce plans for child care and other subsidies.
- The President **signed a law** with provisions to ease the effects of the COVID-19 outbreak on the economy, including measures to establish an Epidemic Protection Leave. Employers are subject to a fine if they violate the law. The new law applies retroactively from January 15, 2020, to June 30, 2021, except for the penalty provisions which came into effect on February 25, 2020.
- Employers that pay workers their full wages while they are on leave are eligible for a tax deduction equal to 200% of the salaries.
- Employees can apply for compensation from the government if they don't receive wages during leave and are compliant with the quarantine rules.

Thailand

Unemployment Benefits for Workers, Taxation of Compensation and Benefits/Retirement and Social Security, Economic Stimulus Package

- The Ministry of Labor announced measures allowing migrant workers impacted by the COVID-19 pandemic to claim unemployment benefits from the Social Security Office (SSO). Eligible employees, including migrant workers, will receive 62% of their daily wages (up to 90 days) if their employers temporarily stop operating.
- The cabinet has approved a stimulus package to mitigate the impact of the COVID-19 pandemic. One measure will reduce the social security contributions for employers and employees from 5% to 4% for 180 days (from the end of March through August). Another gives small and medium-sized enterprises (SMEs) a 300% tax deduction on wage expenses from April 2020 through July 2020.

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UAE/Dubai

Occupational Health/Privacy, National Program to Support the Stability of the Labor Market, Occupational Health, Measures Implemented to Limit the Spread of COVID-19

- Dubai International Financial Center has issued [guidelines](#) and [FAQs](#) addressing workplace health and safety.
- Employers must conduct a risk assessment and implement measures to minimize spreading the virus. Measures should include appointing a contact person for reporting suspected cases; screening (i.e., conducting thermal scanning at the beginning of every shift); and, implementing physical distancing rules.

Due to evolving nature of the situation, all parties should consult with their local resources to validate impact and continue to monitor www.aon.com/coronavirus for further updates.

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