

APAC COVID-19 FAQ



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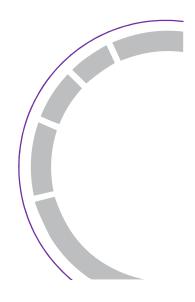
INTRODUCTION

In the recent weeks, the Covid-19 situation has brought about great uncertainty for the world. Employers have not been spared. It can be challenging to wade through the ever changing myriad of notices, advisories and guidelines issued by the different governments.

To assist our clients, the Employment Law Alliance's APAC member firms have put together a set of FAQs to deal with some of the more common questions we have been asked relating to the new policies / advisories which have been issued in our respective jurisdictions as well as cost cutting measures which can be implemented to manage the cost of doing business.

As the situation is constantly evolving, readers should take note that this FAQ is accurate as at 6 April 2020. Readers should also keep abreast of developments in the countries of concern to them. Should you have any queries, please feel free to reach out to the contributors individually.

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CONTENTS

Bangladesh • 1

China • 5

Hong Kong ● 7

India • 16

Indonesia • 26

Japan • 30

Malaysia • 32

Pakistan • 39

Singapore • 41

South Korea • 55

Sri Lanka • 60

Taiwan ● 65

List of Participating Firms • 72

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

The Civil Aviation Authority of Bangladesh (the "CAAB") has declared that, with effect from 31 March 2020 till 07 April 2020, all scheduled international commercial passenger flights from Bahrain, Bhutan, Hong Kong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey and United Arab Emirates shall not be allowed to land at any international airport of Bangladesh.

In addition to the above, any individual who has lived in or visited a country situated in the European Union region and/or Iran since 01 March 2020 will not be allowed to enter Bangladesh till 15 April 2020. However, nationals of the countries situated in the European Region and/or Iran who have not lived in a country situated in the European Region and/or Iran since 29 February 2020 can travel to Bangladesh with a valid visa. Any foreign national entering Bangladesh with a valid visa will have to produce a medical certificate within 72 (seventy-two) hours of travel stating that the foreign national does not have any symptoms of COVID-19 and such medical certificates will need to be submitted at the entry point, be it an airport, or sea port or the land border in Bangladesh.

Bangladeshi origin travelers, meaning those passengers who do not require a visa are also to submit a medical certificate declaring that the traveler is free from symptoms of COVID-19, failing which will mean that the individual must be institutionally quarantined in Dhaka for 14 (fourteen) days. However, if a medical certificate is provided, then the traveler will be required to self-isolate for 14 (fourteen) days.

For the sake of completeness, CAAB has also suspended domestic commercial flights till 07 April 2020.

Please state what implications such Travel Restrictions have in managing employees.	The travel restrictions imposed do not allow workers who are from Bahrain, Bhutan, Hong Kong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey and United Arab Emirates to enter Bangladesh - leading to employers having to manage their establishments without the presence of such workers. In addition to the above, employers will not be able to bring in any non-resident within the country who have lived or visited, since 01 March 2020, countries in the European Region and/or Iran till 15 April 2020 and thus they will have to ensure that their establishment can function without such workers.
	Even though general holidays have been declared, as discussed below, the travel restrictions of non-residents extend beyond the date of general holidays and thus employers need to be prepared to not have such non-resident within their work force when the general holidays end.
Are there any government directions to shut down business ("Shut Down directives")?	Such a direction has not been passed as of yet. However, it ought to be noted that the Government of Bangladesh has declared general holidays from 26 March 2020 till 04 April 2020, including weekly holidays. Such general holidays were further extended until 11 April 2020.
Please state what implications such Shut Down directives have in managing employees.	As no such 'shut down' directives have been given, there is no implication of such within Bangladesh with regard to managing employees. The general holidays will be considered as paid leave.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	The Director General of Directorate of General Health Services has issued multiple instructions of social distancing in multiple press releases. The instruction requires the residents to remain indoors and, if for any emergency purpose an individual has to leave their houses, to maintain at least 3 feet distance with other individuals.

Please state what implications such Distancing Policies have in managing employees.

As already stated above, the Government of Bangladesh has declared general holidays from 26 March 2020 until 11 April 2020. As such, social distancing between individuals in workplace is not relevant at the moment with regards to the majority of the workforce in Bangladesh.

However, certain industries are still functioning even with the declaration of general holidays, such as hospitals, grocery stores and banks in limited capacities, and here the employees are maintaining social distancing guidelines to the best of their abilities, as instructed. Employers are constantly trying to ensure that relevant protocols are being followed by the employees to maintain social distance so as to curb the spread of COVID-19.

B. Managing Employment Costs

What cost-cutting measures can employers employ in light of the Covid-19 situation?

During such an epidemic, an employer may, at any time, if necessary, stop any section or sections, wholly or partly, for such a period as the epidemic continues to exist. Such a layoff will generally mean lower wages are to be paid to the workers from that which are paid generally.

If the period of stoppage of work continues for more than 01 (one) working day, every concerned worker, other than a casual or substitute worker, shall be paid wages for all stopped working days exceeding 01 (one) day. If the period of stoppage of work exceeds 03 (three) working days, the workers concerned will be laid off in accordance with the provisions of law.

According to the applicable law, if a worker, who has completed at least 01 (one) year of service under the employer is laid-off, s/he shall be paid compensation by the employer for all days during which he is so laid-off. Such compensation shall be calculated at the rate of half of the basic wages and dearness allowance, ad-hoc or interim wages as well as full amount of housing allowances and such compensation shall be given to the concerned workers for 45 (forty-five) days. After the expiry of

continued What cost-cutting measures can employers employ in light of the Covid-19 situation?	the 45 (forty-five) days, if the laid-off period is extended, the concerned worker shall be paid compensation for every subsequent period of lay-off for 15 (fifteen) days or more. Such compensation shall be calculated as the one-fourth of the basic wages and dearness allowance, ad-hoc or interim wages as well as full amount of housing allowances.
	However, a worker may not be able to claim compensation while being laid-off if the worker refuses to accept on the same wages, any alternative employment not requiring any skill or previous experience in the same establishment or in any other establishment belonging to the same employer and situated in the same town or village or situated within 08 (eight) kilometers of the establishment; and/or does not present himself for work at the establishment at the appointed time during normal working hours at least once a day if so required by the employer. Additionally, where workers are directed to stay at their place of work following stoppage of work, the concerned workers may not get wages, if the period of their stay does not exceed 01 (one) hour, and if it exceeds 01 (one) hour, they shall get wages for the whole period of their stay.
How should employers implement the cost cutting measures	Generally, in order to lay-off workers there is for a requirement of notice to the concerned workers. The notice should also contain directions as to when the work shall be resumed and whether such workers are to remain at their place of work at any time before the resumption of work. It is to be remembered that in
	order to lay-off the workers, the employer shall also need to notify the labor inspector in accordance with the labor laws.
Are there any schemes	Yes - the Honorable Prime Minister of Bangladesh has issued a
to help businesses cope	statement that BDT 50,00,00,000 (five thousand crore) has
with the additional staff	been prepared as a stimulus package to aid export-oriented
related costs resulting	industries. However, she further went on to state that such money
from the Covid-19	may only be used to pay the wages of workers within such
situation?	industries.

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CHINA

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies	
Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions")?	As of March 28, 2020, foreign nationals are not permitted entry. There are certain limited exceptions.
Please state what implications such Travel Restrictions have in managing employees.	Employees who are not Chinese citizens or do not have the permanent residence may not enter China. International flights are also limited and Chinese employees who are stranded in foreign countries may also have difficulties to come back to China. Thus, many employees may be forced to work remotely for an indefinite period of time.
Are there any government directions to shut down business ("Shut Down directives")?	Large scale sporting events, concerts, mass events, and private educational organizations such as training centers, schools, and kindergartens are not permitted to open so far. Certain recreational venues may not yet open, such as swimming pools and cinemas. The affected business is varied from city to city. Generally,
Please state what implications such Shut Down directives have in managing employees.	Iarger cities such as Beijing and Shanghai may be stricter. These employees still need to be paid and may not be terminated until the end of pandemic, even if their employment contracts expire.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	Beijing rules require employees to be at least 1 meter apart.

CHINA

Please state what	The distancing requirements in Beijing may prevent all
implications such	employees from working at the same time.
Distancing Policies have in	
managing employees.	

B. Managing Employment C	B. Managing Employment Costs	
What cost-cutting measures can employers employ in light of the Covid-19 situation?	Employers are encouraged to negotiate with employees on reductions in compensation and hours. If employers have suspended operations for one payment cycle (e.g., one month), employers may reduce compensation usually 70%-100% of the local minimum wage. Employers may also avail themselves of statutory redundancy and mass layoff provisions.	
How should employers implement the cost cutting measures	Cost cutting measures are best implemented with the written agreement of employees.	
Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?	Employer social insurance contributions rates have been reduced. Certain policies also permit delay in payment of social insurance contributions and housing fund contributions. There are rebate policies for certain unemployment insurance contributions. Some specific industries such as recreational industry and hotel industry may receive government subsidies.	

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

The Hong Kong Government strongly discourages all non-essential travelling to any place outside of Hong Kong, but has not banned any outbound travelling.

Effective from midnight of 25 March 2020, all inbound travelers arriving in Hong Kong would be subject to compulsory quarantine of 14 days. This measure will be in place until midnight of 7 May 2020.

Also effective from midnight of 25 March 2020 (until further notice):

- All non-Hong Kong residents coming from overseas countries and regions by plane will be denied entry to Hong Kong;
- Non-Hong Kong residents coming from the Mainland, Macao and Taiwan will be denied entry to Hong Kong if they have been to any overseas countries and regions in the past 14 days;
- All transit services at Hong Kong International Airport will be suspended; and
- All travelers coming from Macao and Taiwan, including Hong Kong and non-Hong Kong residents, will be subject to a 14-day compulsory quarantine, which is the same as the arrangements already in place for travelers entering Hong Kong from Mainland China.

Please state what implications such Travel Restrictions have in managing employees.

Such 14-day compulsory quarantine measures for all inbound travelling Hong Kong residents arriving in Hong Kong essentially deters all travelling by Hong Kong residents to any place outside of Hong Kong, so the trend of cancelling business trips is expected to continue. Further, as employers have a statutory duty to ensure that the workplace, so far as reasonably practicable, is safe and without risks to health, employers may consider implementing policies whereby employees who live with or are in close contact of persons who are under compulsory quarantine (especially if they have been to countries/areas which have particularly high numbers of cases) should work from home.

For employees who still choose to travel abroad during such times for personal reasons, they will be subject to 14 days of compulsory quarantine

...continued...

Please state what implications such Travel Restrictions have in managing employees.

(generally at their own homes if they do not have symptoms of COVID-19) upon their return to Hong Kong. In such instances, employers may:

- I. require the employee concerned to work remotely at home (in which case wages will have to be paid to them);
- designate that these 14 days of compulsory quarantine will be II. taken off the relevant employee's annual leave entitlement. Hong Kong labor law allows employers to designate the times at which an employee should take statutory annual leave after consultation with the employee concerned and upon giving 14 days' written notice (although the employee may agree to waive such notice requirement or shorten it). Therefore, unless the employer's company policy provides otherwise, if the statutory notice requirement is met with, there is nothing stopping an employer from requiring its employees to use up their statutory annual leave entitlement on designated dates, provided such entitlement has been accrued prior to this year. An employee accrues statutory annual leave entitlement during each year of service, and can strictly only take such accrued entitlement in the year after the year of accrual. An employer therefore cannot ask an employee to use up statutory annual leave entitlement that is accrued this year which should only be taken next year; or
- III. upon obtaining the consent of the relevant employee, put the employee on unpaid leave for the duration of the compulsory quarantine.

Are there any government directions to shut down business ("Shut Down directives")?

Effective from 6pm on 28 March 2020, for a period of 14 days until 5:59 pm on April 11, amusement game centers; bathhouses; fitness centers; places of amusement; places of public entertainment; and premises that are maintained or intended to be maintained for hire for holding social gatherings (commonly known as "party room") have been ordered by the Government to be closed.

Further, effective for 14 days from 6pm on April 1, 2020 (i.e. till 5.59pm on April 15), the following closures have been put in place:

- (a) The closure of karaoke establishments and the suspension of karaoke activities in catering premises and club-houses;
- (b) The closure of mahjong-tin kau establishments and the suspension of mahjong-tin kau activities in catering premises and club-houses; and

...continued...

Are there any government directions to shut down business ("Shut Down directives")?

(c) The closure of establishment (commonly known as club or nightclub) that is open late into the night, usually for drinking, and dancing or other entertainment.

Separately, effective for 14 days from 6pm on 3 April 2020 (i.e. till 5.59pm on 17 April), any premises that is exclusively or mainly used for the sale or supply of intoxicating liquors for consumption in that premises must be closed. Such premises include bars, pubs, any part of a catering business premise / any area in a club house that is exclusively or mainly used for such sale or supply of intoxicating liquors for consumption in that part / area.

The Government has further issued directions for catering businesses, requiring them to, inter alia, only allow their number of customers to not exceed 50% of their normal seating capacity at any one time, and not allow more than 4 persons to be seated together at one table.

Please state what implications such Shut Down directives have in managing employees. Many employees in the sectors affected by the aforementioned Shut Down directives are remunerated on an hourly, daily, or piece-rated basis. In Hong Kong, for employees whose remuneration depends on them being provided by the employer with work (e.g. part-time employees whose salary depend on the hours/days that they provide their service) and who have been under continuous employment for 2 years or more, if they are not provided with remuneration during the period of shut down, there may be a trigger of statutory lay-off (see definition of lay-off below) allowing them to receive severance payment. Severance payment for monthly-paid employees is calculated as follows: *last month wages* (capped at HK\$22,500) X 2/3) X years of service; and for daily-rated/piece-rated employees: any 18 days' wages chosen by the employee out of his last 30 normal working days (capped at HK\$22,500) X years of service. Statutory severance payment can be reduced by the amount of the employer's contribution balance to an approved retirement scheme.

As to what constitutes lay-off, where an employee is employed under a contract on such terms and conditions that his remuneration thereunder depends on his being provided by the employer with work of the kind he is employed to do, he will be taken to be laid off where the total number of days on each of which such work is not provided for him or no wages is paid to him by the employer exceeds:

continued	(a) half of the total number of normal working days in any period of
Diagram of the	four consecutive weeks; or
Please state what	(b) one-third of the total number of normal working days in any period of 26 consecutive weeks;
implications	and he is not paid a sum equivalent to the wages which he would have
such Shut Down	earned if work had been provided on the days on which no work was
directives have	provided.
in managing	
employees.	The days of lock-out, rest days, annual leave and statutory holidays would
	not be counted as normal working days during the above periods.
Are there any	Although the Hong Kong Government has not issued any mandatory
government	directions that employers must follow to ensure social distancing, it
directions on	appeals to employers to be flexible in working arrangements, such as
policies	allowing employees to work from home, avoiding large scale meetings,
employers must	reducing face-to-face contact with co-workers, and arranging flexible meal
adopt to ensure	hours.
no close	
physical	On a related note, effective from midnight of 29 March 2020, any group
interaction	gathering of more than four persons in any public place will be prohibited
between	for 14 days. However, twelve types of group gatherings are exempted,
persons at the	including group gatherings at a place of work for the purposes of work, for
work place	the purposes of or related to transportation, and of persons living in the
("Distancing	same household.
Policies")?	
Please state	Many employers in Hong Kong, in response to COVID-19, have been
what	allowing their employees to work from home where their job nature
implications	allows it. In order to ensure that employees continue to carry out their
such Distancing	duties while working outside of the office, instead of using such time for
Policies have in	their personal or leisure purposes (which can constitute gross misconduct
managing	if discovered by the employer and which may ultimately lead to dismissal
employees.	for cause), there should be clear policies in place setting out employer's
	expectations from employees when they are working from home. Such
	policies can cover everything from providing mandatory reports on
	employee activities while working from home to maintaining tidiness of
	workstations while working on site. The policies should also be clear as to
	an employer's right to act and what actions (such as dishonesty) are
	deemed inappropriate from a legal perspective.

B. Managing Employment Costs

What cost-cutting measures can employers employ in light of the Covid-19 situation?

There are a few options for employers to consider in terms of reducing staff costs.

Employers may consider making employees redundant. For employees who have been employed for two years or more, they will be entitled to severance payment that is in addition to other terminal payments upon termination of their employment by their employer. Details relating to severance payment have been discussed above under the question "Please state what implications such Shut Down directives have in managing employees". However, please note that even though redundancy is a valid reason for termination in Hong Kong, there are certain categories of employees who cannot be dismissed (e.g. employees who are pregnant or on paid sick leave), or else there may be claims of unreasonable and unlawful dismissal and/or discrimination. In terminating such employees, settlement arrangements should be entered into at the time of termination of employment.

A less drastic option is to reduce employee salary. As employment remuneration is a contractual term, to vary such term would require the individual employee's consent. Please note that as remuneration is a material contractual term, even if the employment contract provides that the employer can unilaterally adjust salaries, employers should still seek to obtain the relevant employees' consent before effecting salary reduction.

Employers may also look to implement different leave arrangements (which can be coupled with salary reduction) depending on business needs. In terms of paid annual leave, implementation will depend on whether the annual leave is statutory or contractual in nature.

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What cost-cutting measures can employers employ in light of the Covid-19 situation?

- For statutory annual leave, an employer may designate the times at which an employee should take statutory annual leave after consultation with the employee concerned and upon giving 14 days' written notice (although the employee may agree to waive such notice requirement or shorten it). Therefore, unless the employer's company policy provides otherwise, if the statutory notice requirement is met with, there is nothing stopping an employer from requiring its employees to use up their statutory annual leave entitlement by a designated date, provided such entitlement has been accrued prior to this year. An employee accrues statutory annual leave entitlement during each year of service, and can strictly only take such accrued entitlement in the year after the year of accrual. An employer therefore cannot ask an employee to use up statutory annual leave entitlement that is accrued this year which should only be taken next year.
- For contractual annual leave, it depends on the employer's leave policy as to whether the employer can designate when an employee can take annual leave. The employer will therefore need to review its leave policy and if there isn't a leave policy, it should be put in place to specify that the employer has power to make such designation in relation to contractual (or, if it is so preferred, also statutory) annual leave. If the current company policy does not allow the employer to make such designation, so that a change to the policy is required, the employer will have to check whether the policy handbook (or the employees' employment contracts) provides that the employer can unilaterally change policies without employee consent. However, in the event that the policy is expressly stipulated to form part of the employees' employment contracts, to change the policy would require all employees' consent.
- In any event, if the employer's company policy is more generous than the statutory position (e.g. stipulating that employees are the ones who make annual leave requests), and does not differentiate between statutory and contractual annual leave, the more generous position offered by the company policy will prevail.

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What cost-cutting measures can employers employ in light of the Covid-19 situation?

In terms of no-pay leave, an employer cannot implement it without first obtaining the relevant employee's consent. However, where employers employ employees whose remuneration depends on them being provided by the employer with work (e.g. part-time employees whose salary depend on the hours/days that they provide their service), employers should be careful that a prolonged period of no-pay leave may risk trigger the definition of lay-off (as discussed and set out under the question "Please state what implications such Shut Down directives have in managing employees" above).

How should employers implement the cost cutting measures Please look at the response to the question "What cost-cutting measures can employers employ in light of the Covid-19 situation?" above.

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

To enhance Hong Kong's ongoing work in the fight against the novel coronavirus infection and to provide support and assistance to industries and members of the public affected by the epidemic, the Government will set up a HK\$30 billion Anti-epidemic Fund (the "Fund"). The Fund will provide additional resources to strengthen the territorial-wide anti-epidemic work and will render support to the affected industries and employees.

The Fund covers the following sectors: property management, construction, retail, food and catering, transport, convention & exhibition, fisheries, arts and culture, licensed guesthouses and travel agents. Not all of the subsidy schemes under the Fund are directed at employment-related issues, but some do, for example, the Antiepidemic Support Scheme for Property Management Sector aims to provide an "Anti-epidemic Cleansing Subsidy" to property management companies and owners' organizations in private residential and composite buildings, and subsidizes them to provide the "Anti-epidemic Hardship Allowance" to front-line property management workers (i.e. cleaning and security workers). Each worker will be given a monthly allowance of HK\$1,000 for four months, subject to a cap of six headcounts per building block.

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Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

Separately, the Hong Kong Commerce & Economic Development Bureau's SME Financing Guarantee Scheme (the "Scheme") is planned to be rolled out sometime in April. The Scheme aims to alleviate the burden of paying employee wages and rents by small and mediumsized enterprises which are suffering from reduced income, thereby help minimise enterprise shutting down and layoffs. The Hong Kong Government will provide a 100% guarantee for approved loans taken out by eligible enterprises, in hopes that this will greatly enhance the chances for businesses in securing loans. The maximum amount of loan per enterprise is up to the total amount of employee wages and rents for six months per enterprise, or HK\$2 million, whichever is the lower. Further details are expected to be announced nearer the time of the commencement of the Scheme.

In terms of eligibility, it is said that all Hong Kong enterprises who have been operating and holding a valid Business Registration Certificate for at least three months by the end of December 2019 can apply to the Scheme. The loan applicant needs to provide proofs that they have suffered at least a 30 per cent decline in sales turnover in any month since February 2020 compared with the monthly average of any quarter in 2019. The current definition of "small-medium enterprises" used by the Hong Kong SAR Government is any manufacturing business which employs fewer than 100 persons in Hong Kong, or any non-manufacturing business which employs fewer than 50 persons in Hong Kong. It is at present unclear whether the definition of SMEs for eligibility to apply for the Scheme will follow the aforementioned definition.

The maximum repayment period is three years from the first drawdown of the facility. To lessen the immediate repayment burden of enterprises, an option for principal moratorium will be provided under which loan applicants will only be required to pay interest in the first six months. Separately, an interest rate of the Hong Kong Prime Rate minus 2.5 per cent per annum (or equivalent). The guarantee fee will be waived.

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Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

Although not a subsidy scheme, pre-dating the COVID-19 outbreak, the Hong Kong Monetary Authority established the "Banking Sector SME Lending Coordination Mechanism" in October 2019 to provide a common platform for the banking industry to formulate solutions to support SMEs, including relieving SMEs' cash-flow pressure via lending solutions. Since its establishment, Hong Kong's banking sector has introduced several rounds of measures to help corporate and retail customers. Nearly 9 000 applications from SMEs involving principal repayment holidays, loan extensions and relief loans have been approved thus far, involving over HK\$57 billion. This has helped reduce the cash-flow pressure on customers and lessen the impact of the outbreak of COVID-19 on the local economy.

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions")?

The Ministry of Home Affairs (MHA) ordered a 21-day nationwide lockdown from 25 March 2020 to 14 April 2020 in India.

International travel

All existing visas issued to individuals coming to India have been suspended till 15 April 2020, including for Overseas Citizens of India. Exceptions only relate to holders of employment, project and diplomatic visas. The visas of foreign nationals who are already in India remain valid. They should however contact the nearest Foreigners Regional Registration Office (FRRO), for visa extension/conversion, or grant of consular service. While visa cancellations occurred earlier, at present, all international commercial flights from/to India have been suspended until 14 April 2020.

Further, all commercial cruises have also been stopped. Presently only essential cargo operations are allowed. Initially, there were mandatory quarantine requirements on individuals coming from certain affected countries such as Italy, China, Spain, Germany, etc. At present, all travelers, including Indian nationals, who have arrived in India after 15 February 2020 and all persons who have been directed by health care personnel, must remain under strict home/institutional quarantine for a period as prescribed by local health authorities.

Domestic Travel

Additionally, state governments in India have sealed state borders for passenger movements, all public and private transport within India including air, rail and roadways remain suspended (except emergency/essentials-related travel and/or with express permission). States are coming up with measures to handle the national lockdown - for e.g. issuing travel passes for individuals engaged in essential services or other exempted industries. Essential services are primarily food, medicines, medical devices, etc. Certain other industries who are catering to these industries can also take permission from respective government department.

Please state what implications such Travel Restrictions have in managing employees.

Due to travel restrictions and suspension of international as well as domestic travel, employees would be unable to undertake any business / work trips currently. Only essential services and their supply chains are permitted to travel.

If foreign nationals are already in India, employers should assist them with contacting the local FRROs for guidance on visa extensions and special flights/evacuations being organized for citizens of various countries.

The travel suspension also impacts Indians who are currently overseas for holiday or work, who may be stranded there till the restrictions are lifted or the government organizes special evacuations.

The Ministry of Home Affairs on 02 April 2020 has issued another addendum to its lockdown order dated 24 March 2020, allowing foreign nationals stranded in India to go back to their home country, subject to certain conditions – such as COVID-19 testing, home country making travel arrangements, etc.

Further, if an employee contracts COVID-19 during the course of employment (which includes travel to/from work, travel to any affected country), companies may face liability to compensate them for lost pay and/or medical expenses.

In states such as Karnataka, due to special notifications issued by the government, employees are statutorily entitled to an extra 28 days of leave if they are infected with Covid-19.

To help curb the spread of the virus, companies should seek declarations from employees about their travel history. Employers should educate employees that those who have travelled to affected countries and /or areas or who have come in contact with an affected person are required to report to Government authorities immediately and also required to home quarantine/self-isolate, in accordance with regulations.

Are there any government directions to shut down business ("Shut Down directives")?

The MHA has ordered for a complete lockdown in the country till 14 April 2020. However, the MHA guidelines provide limited exemptions (from closure) to industries and service providers, including the following (not an exhaustive list):

- Telecommunications, internet services, broadcasting and cable services;
- IT and IT-enabled services (ITES) (for essential services) and as far as possible to work from home;
- Data and call center for government activities;
- Power generation, transmission and distribution units and services;
- Manufacturing units of essential goods, including drugs pharmaceutical medical devices, their materials & intermediates;
- Production units, which require continuous process, after obtaining State Government approval;
- E-commerce delivery of essential goods, including food, pharmaceuticals, etc.;
- Banks, insurance offices and ATMs;
- private security services;
- Cold storage and warehousing facilities;
- Hospitality services accommodating tourists/persons stranded due to the lockdown, medical staff, etc.; and
- Print and electronic media.

Non-exempt establishments are directed to work only from home (WFH) (or where that is not possible, be closed down).

Additionally, various State governments have also updated or revised their earlier State lockdown orders, largely to align them with the MHA guidelines. For example, facility management services that provide 'essential services', FinTech services, veterinary hospitals, etc. are allowed to operate in Maharashtra till 14 April 2020. West Bengal has specifically exempted 'staff engaged in the maintenance of critical infrastructure such as servers.' Karnataka has specifically exempted companies dealing in defense and aerospace manufacturing.

continued Are there any government directions to shut down business ("Shut Down directives")?	Other industries which deserve they need exemption (since they cater to essential services) are required to take a permission to continue operations. However, companies need to ensure that employees are not required to attend workplace till this permission / pass is granted, and then too only deploy minimum workforce.
Please state what implications such Shut Down	Barring few essential services, the entire country is in lockdown. Hence, all employees/workers, unless they are working in exempted establishments, are required to work from home where possible.
directives have in managing employees	Organizations that have the permission to operate are expected to ensure necessary precautions including social distancing, health and hygiene measures are followed. Please refer to Q5 and Q6 below for measures that can be adopted by companies which continue to run their operations as essential services.
	Employees working from home would be required to be paid their regular salary. As per various government advisories (and in some states binding orders), employers are requested (or required) to not deduct wages, lay-off employees or impose forced leave on employees during the lockdown. In other words, the government expects even unproductive employees to be paid during the lock-down.
	Without any financial incentives from the government, these orders are likely to cause significant financial distress to organizations during the lockdown period, especially those whose employees cannot be fully productive while working from home. Please refer to our response to Q7 below on implications of cost-cutting measures.

employees

Are there any	Since the country is on nationwide lockdown, the offices shall remain closed
government directions on	till 14 April 2020, unless exempted.
policies	For offices that still remain operational, the government has issued various
employers must	social distancing measures that must be adhered to. The Government has
adopt to ensure	also released guidelines on disinfection of office spaces.
no close	also released galacimes on distinction of office spaces.
physical	The Department of Personnel Training had also released preventive
interaction	measures to be followed such as installation of thermal scanners at the
between	entry of the building, meetings to be done through video conferencing etc.
persons at the	
work place	Guidelines can be accessed at:
("Distancing	https://www.mohfw.gov.in/pdf/SocialDistancingAdvisorybyMOHFW.pdf
Policies")?	
	https://www.mohfw.gov.in/pdf/Guidelinesondisinfectionofcommonpublic
	<u>placesincludingoffices.pdf</u>
	https://www.mohfw.gov.in/pdf/PreventivemeasuresDOPT.pdf
	nteps://www.momw.gov.m/pai/rreventeusaresport.pai
	Please also refer to our response to Q6 below on measures that can be
	adopted by companies who are allowed to operate, to ensure safety at
	workplace.
Please state	A key social distancing is measure is for companies to ensure that
what	employees work from home, unless they are providing essential services
implications	and need to travel to a physical workspace.
such Distancing	
Policies have in	This has required organizations to invest significantly in infrastructure to
managing	enable WFH, such as laptops, VPN connectivity, faster broadband

While not all organizations have done so, it is strongly recommended that clear WFH policies be rolled out rather than operate on an adhoc basis. These policies should mandate clear rules associated with WFH, including

timekeeping requirements, confidentiality and data security rules, etc. Other social distancing and workplace health and safety measures (for

temperature screening at the entrance;

individuals permitted to work at offices) include:

connections, e-meeting and conferencing tools, etc.

...continued...

Please state what implications such Distancing Policies have in managing employees

- additional cleaning and disinfecting of work areas;, in particular all contact points, stairs, railings, lifts, doors, phones, restrooms, etc.;
- provision of hand sanitizers and relevant protective equipment;
- ensuring good hygiene practices;
- education, awareness and training;
- social distancing measures; by ensuring employees are working at a distance of 2 meters from each other;
- domestic and international travel restrictions.;
- Transport services, where necessary;
- Declaration from all employees about their travel history/other details;
- Limiting access of visitors to the premises;
- Disabling fingerprint biometric access systems;
- Staggered access to canteens/common areas; and
- Staggered shifts

B. Managing Employment Costs

What costcutting measures can employers employ in light of the Covid-19 situation? Though several companies are evaluating several cost-cutting measures such as reduction in salary, reducing work hours, compulsory leave, retrenchment, etc., it is important to comply with the requirements under Indian law to mitigate risks associated with the same.

By virtue of an MHA order (dated 29 March 2020) all employers of commercial establishments, factories, shops, etc. are required to pay salary to the workers on the due date, without making any deductions, for the period that the establishments are closed during the lockdown. Additionally, the Ministry of Labor and Employment has advised employers to not terminate employment of workers including causal and contract workers and all employees should be deemed to be on duty in case establishment is non-operational due to lockdown.

The State governments have been directed to issue necessary orders to the police and district magistrates to enforce this MHA order. Several states have passed such orders. In fact, few State-specific lockdown orders (such as Delhi, Telangana and Uttar Pradesh) already had such provisions, where

...continued...

What costcutting measures can employers employ in light of the Covid-19 situation? employers of private and public establishments have been directed to (a) consider employees to be on 'paid leave' or 'on duty'; and/or (b) pay full salary to the employees (including contractual and outsourced employees) during the State-specific lockdown period. As the MHA order and State-specific directions have been issued under special statutes (i.e. Epidemic Diseases Act, 1897 and Disaster Management Act, 2005), violating the same would have penal sanctions.

Given this, in such States, there would be an obligation to pay to all employees, even unproductive permanent employees (i.e. who can't work remotely) for the period that their work is temporarily suspended on account of the government-mandated lockdown.

Further, many other State labor commissioners have issued advisories requesting employers not to terminate permanent or contract staff or reduce wages during the lockdown period. While these may not be binding, given that the MHA's order refers to all employers and will result in further State specific strictures on these lines, attempts to furlough or lay-off employees during the lockdown is likely to create a larger risk of disputes, and expose employers to administrative scrutiny or penal sanctions.

There are specific processes to be followed by companies if they wish to adopt cost-cutting measures even *after* the lockdown. For instance:

- If terminations are to be made, those would need to comply with the statutory norms, including but not limited to compliance with the rules on last-in-first-out, and government notification or prior permission (depending on the size and nature of the industry).
- wages/working hours would be adverse changes to their terms of employment and may not be possible to roll out without their voluntary consent. The unilateral imposition of such measures for workman category employees would require compliance with the 21 days or 42 days advance notice requirements (based on location), and therefore run the risk of being stayed by courts beforehand as violation of Section 9-A of Industrial Disputes Act, 1947. For non-workman category (employees in core supervisory and managerial roles) employees, the ability to make such changes would depend on

...continued...

What costcutting measures can employers employ in light of the Covid-19 situation?

- contract and policy, and where a contractual amendment is necessary, employee consent would be required.
- In terms of the other cost-trimming options, companies could look at reducing the quantum of discretionary and non-contractual benefits given to employees. Also, for companies that have a practice of making uncapped provident fund (PF) contributions (i.e. if they do not cap employer-contributions at 12% of INR 15,000), another option could be making capped contributions going forward. That said, if the amount of PF contributions has been contractually agreed to, employee consent would be required for reducing the quantum of contributions. Even if this is not set out in the contract, obligations on issuing prior notice (of 21 days or 42 days, based on location) would be triggered.

How should employers implement the cost cutting measures In light of the orders issued by the Government (discussed in response to Q7 above), employers should continue paying salary/wages to employees during the lockdown. Any adverse action is likely to attract a lot more scrutiny and risk of prosecution.

Authorities in India are taking an aggressive view against termination. Hence, it would be advisable to wait till the lockdown is lifted to implement the changes.

Having said that, some industries that have been most severely impacted (such as airlines, travel and tourism, hospitality, etc.) have started imposing such measures even now. To mitigate the risk of disputes, most of these measures are being implemented (a) for staff in the mid-to-senior level categories without adversely impacted lower income groups, and (b) wherever possible, they are being rolled out on a voluntary basis.

Employer's ability to have employees agree to the measures discussed above would hinge significantly on whether they are structured and communicated as critical measures to safeguard employees' interests in the long-term. Further, it would be important for employers to demonstrate that such measures are necessary and genuine due to adverse impact on business on account of the pandemic and that employers are acting in a bona fide manner, so that any consent is also voluntary and not perceived as being coerced or under threat of termination.

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How should employers implement the cost cutting measures One way to show that employees agreed to these changes voluntarily is to give them couple of options to choose from rather than imposing one on them and giving them adequate time to make a written choice — for e.g. employees can be asked to choose between (i) receiving proportionally lower pay for a shorter work week/hours, or (ii) utilizing their paid leave balance when the work volumes are low (so that their take home pay is not impacted).

Another way of showing that employees consented to this voluntarily is by making the changes more equitable wherever commercially feasible to do so – for e.g. telling employees that they will be compensated for the lost pay in the future once the Covid-19 issue has settled. These would depend on every employer's commercial situation and thinking.

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

The Finance Minister on 24 March 2020 announced various reliefs on regulatory and compliance requirements across sectors, such as the removal of fees for filing a late filing during a moratorium period from 1 April to 30 September 2020 and the extension of the period between mandatory meetings of the Board for an additional 60 days.

Further, government has announced a relief package which largely benefit workers in the unorganized sector or small establishments in the organized sector. Some highlights of the relief package are as follows:

- Government to contribute employer and employee Provident Fund (PF) (24%) for the next 3 months in establishments with up to 100 employees, of which 90% earn below INR 15,000 per month;
- Employees have been given the right to take a non-refundable advance from their PF accounts, up to 75% of their PF balance or the sum of their basic wages and dearness allowance for the last 3 months, whichever is less;
- PM Garib Kalyan Ann Yojana extends food relief to the nation's poorest.

Further, under the MHA order (dated 29 March 2020) landlords are prohibited from demanding rent for 1 month from workers (migrant workers or otherwise) living in rented properties.

continued	It is hoped that if the lockdowns continue and there remains a continuing	
	expectation that employers won't terminate employees or adjust wages,	
	then the government will offer the necessary financial incentives to	
	employers to enable them to do so.	

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

From 2 April onwards, all foreign visitors will be banned from visiting or transiting through Indonesia, except where they meet the following criteria:

- providing a health certificate (in English) issued by their home country or country of origin;
- not being in any country/area which is infected by COVID-19 in the 14 days preceding arrival in Indonesia; and
- providing a statement of willingness to comply with mandatory quarantine upon arrival. It is mandatory for inbound travelers to Indonesian territory to be quarantined for 14 days

In the capital city of Jakarta, all residents are advised not to leave the city.

No employee specific restrictions applicable.

Please state what implications such Travel Restrictions have in managing employees. Generally speaking, an employer has its duty to maintain a safe working environment and prevent disease transmission in the workplace under the Manpower Law, and the Government Regulation No. 88 of 2019 on Work Health. Any measures required or urged by the government should be followed by the employers to demonstrate that they are fulfilling such obligations. Therefore, any implication towards employees in fulfilling the above measure should not impact any of their employment entitlements. For example, when an employee is required to be quarantined, their salary must remain to be paid full.

Are there any government directions to shut down business ("Shut Down directives")?

Yes, but not nationwide. To date, the self-isolation or quarantine measures to all residents who already in the region are recommended (but not mandatory) only in the Capital City of Jakarta.

Please state what implications such Shut Down directives have in managing employees.	As mentioned above, an employer has its duty to maintain a safe working environment and prevent disease transmission in the workplace under the Manpower Law, and the Government Regulation No. 88 of 2019 on Work Health. Any measures required or urged by the government should be followed by the employers to demonstrate that they are fulfilling such obligations. Therefore, any implication towards employees in fulfilling the above measure should not impact any of their employment entitlements, including when they are prohibited from coming to work.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	Gatherings in public are discouraged by the Indonesian Police, but there is no mandatory restriction. Gatherings in private places such as workplaces and homes are similarly discouraged.
Please state what implications such Distancing Policies have in managing employees.	An employer is not legally obliged to carry out any of the above, but these measures could be helpful for establishing that an employer has demonstrated its duty to maintain a safe working environment and prevent disease transmission in the workplace under the Manpower Law, and the Government Regulation No. 88 of 2019 on Work Health. Again, any of the measures conducted in following the directives from the government or authorities should not affect the employment entitlements of the employees.

B. Managing Employment Costs

What cost-cutting measures can employers employ in light of the Covid-19 situation?

Generally, no cost-cutting measures which result in salary reduction are allowable, unless if the employee agrees to it.

In other words, employers cannot force the employee to take, for example reduction of working days or additional leave without payment, without the employee's consent, unless if it is pre-agreed or specified in the employment contract, company regulation or collective labor agreement (which in the most likely circumstance would not be the case).

Any proposed cost-cutting measure which would essentially be a reduction of monthly salary, the amount of which should be as preagreed in the employment contract and therefore, any reduction thereof would constitute an amendment to the employment contract which would require both parties consent.

How should employers implement the cost cutting measures There are no prescribed procedures on how to implement it.

In practice, especially in the present Covid-19 circumstance, an employer may seek to impose some sort of cost-cutting measure (either temporary or otherwise) unilaterally by notice to employees, where the notice is coupled with a reasonable period of time in which an employee may object. Any objecting employee will, of course, be entitled to full compensation at the ordinary rate.

The above procedure is not prescribed in the Manpower Law and is not without legal risk. However, in the context of the current COVID-19 pandemic, the courts may reasonably be likely to absolve an employer following the above procedure of liability, provided that any objecting employee is provided the alternative of termination pursuant to a mutual termination agreement with payment of the employee's full termination entitlement.

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

Many employers have taken various measures ranging from closure or reduced working hours of business activities, salary cuts, lay-offs, and termination due to redundancies. They have done so by negotiating agreed terms with employees and then amending applicable employment agreements or otherwise documenting the agreed arrangements in writing, signed by the employer and the employee. However, we are also aware that some employers implement those measures unilaterally, that may expose them to risks of such measures being disputed by the employees.

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JAPAN

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies	
Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").	 The Japanese government advices not to make any trip to the designated countries/regions and urges not to make any unessential trips to the other countries/regions. Entry to Japan The Japanese government denies permission to land in Japan to those arriving from the designated countries/regions and asks to stay in self-isolation for 14 days to those arriving from the other countries/regions.
Please state what implications such Travel Restrictions have in managing employees.	Companies that prohibit or postpone overseas business trip in principle and promote teleworking are increasing. When a company transfers an employee to Japan, it is necessary to check in advance whether Japan permits entry and would grant a work visa to such employee.
Are there any government directions to shut down business ("Shut Down directives")?	Although it does not have legal effect, the Japan government requests organizers to either cancel, postpone or reduce the size of any large-scale events.
Please state what implications such Shut Down directives have in managing employees.	As a result of the above-described request, such employers are increasing that have no choice but to shut down business and/or dismiss employees.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	None.

JAPAN

Please state what	N/A
implications such	
Distancing Policies have	
in managing employees.	

B. Managing Employment Costs								
What cost-cutting measures can employers	When the employers who suffer from the business downturn maintain employment by giving leave and temporary transfer to a							
employ in light of the Covid-19 situation?	different company, rather than dismissing employees, a part of leave allowance and wages would be granted ("Employment Adjustment Subsidies"). For employers whose businesses are affected by Covid-19, qualifications for application for such subsidies are relaxed to cover a wide range of businesses.							
How should employers implement the cost cutting measures	Employers should better make a specific inquiry whether the subsidy is applicable with the competent Labor Bureau or public employment security office (so-called the "Hello Work").							
Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?	When companies give paid leave (excluding annual paid leave under the Labor Standard Act) to employees who need to take leave from work to take care of their children in response to temporary school closures, subsidies will be provided to the companies.							

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MALAYSIA

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

- With the commencement of the Movement Control Order ("MCO") since 18.3.2020 (the tentative end date is 14.4.2020), all Malaysian citizens and permanent residents have been prohibited from leaving the country with tourists and foreign visitors also prohibited from entering the country.
- For Malaysian citizens and permanent residents returning from overseas, they are allowed to enter the country and are required to undergo a health check and impose selfquarantine for a period of 14 days.
- For Malaysian citizens and permanent residents who are holding work permits, in particular, long term pass holders of any country can travel out of Malaysia to the particular country subject to the condition that they are not allowed to enter Malaysia before the end of the MCO period.
- Malaysian citizens and permanent residents who are holders of valid employment passes in Singapore are allowed to commute to Singapore to work on condition that they have an authorization letter from the employer in Singapore and a written agreement that accommodation is provided by the employer until 31.3.2020.
- Foreign employees (and their dependents, where applicable) in possession of valid work passes or foreign nationals possessing long term social visit passes are not allowed into Malaysia during the period but are exempted if they are employees of essential services businesses. A letter of confirmation from the employer is required for this purpose and must be furnished to the Immigration Department of Malaysia upon entry into Malaysia.

Please state what implications such Travel Restrictions have in managing employees.

• Employers need to consider whether these employees need to be available at all times during their contractual working hours and arrange for remote meetings and appointments.

MALAYSIA

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Please state what implications such Travel Restrictions have in managing employees.

- Employers also need to consider whether the employees are prohibited from performing work outside of their home base due to security concerns and enforce employees' obligations around data protection and the requirements on them to prevent data breaches during this period.
- Employers need to set in place a system for daily/weekly updates to be provided regarding the status of the remote work arrangements.
- Employers may need to consider putting the employees on paid leave if the nature of the operations do not allow for remote work arrangements. Employees will need to be paid during this period and cannot be compelled to utilize their annual leave.

Are there any government directions to shut down business ("Shut Down directives")?

- Under the Prevention and Control of Infectious Diseases (Measures within the Infected Local Areas) Regulations 2020, only limited premises are allowed to be open during the MCO period. Premises which are allowed to open are those which provide "essential services". The term "essential services" is defined as: -
 - Banking and finance
 - > Electricity and energy
 - > Fire
 - Port, dock and airport services
 - Postal
 - Prison
 - > Fuel and lubricants
 - Healthcare and medical
 - Solid waste management and public cleansing
 - Sewerage
 - Radio communication including broadcasting and television
 - > Telecommunication
 - > Transport by land, water or air
 - Water
 - > E-commerce

continued	Defense and security
	Food supply
Are there any	Wildlife
government directions to shut	Immigration
down business	Customs
("Shut Down	Hotels and accommodations
directives")?	Any services or works determined by the Minister as
,	essential or critical to public health or safety
	 Critical manufacturing sectors as listed in the National Security Council ("NSC") are allowed to operate, subject to terms and conditions set by the International Trade and Industry Ministry. Any premises involved in the food supply chain or in selling food and beverages by way of drive-through, take-away and delivery may be open subject to any conditions imposed by the Director General as he thinks fit. As for premises providing "non-essential services", these premises may be opened subject to prior written permission from the Director General and any conditions imposed by the Director General as he thinks fit.
Please state what implications such Shut Down directives have in managing employees.	 For services which are allowed to operate, employers must issue an authorisation letter for the employees to travel to work. Where it is practical, employers should request employees to work from home and provide the employees with the necessary facilities to work from home. Employers need to consider whether these employees need to be available at all times during their contractual working hours and arrange for remote meetings and appointments. Employers also need to consider whether the employees are prohibited from performing work outside of their home base due to security concerns and enforce employees' obligations around data protection and the requirements on them to prevent data breaches during this period.

continued Please state what implications such Shut Down directives have in managing employees.	 Employers need to set in place a system for daily/weekly updates to be provided regarding the status of the remote work arrangements. Employers may need to consider putting the employees on paid leave if the nature of the operations do not allow for remote work arrangements. Employees will need to be paid during this period and cannot be compelled to utilize their annual leave.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	 The guideline issued by the National Security Council in its media statement states as follows: - Companies should reduce the number of employees to a minimum level or by at least 50% of current or registered employees during the period of the MCO Companies must create a system to work from home for employees not involved in critical manufacturing activities Companies must establish and implement best-practices guidelines on social distancing especially at the production facility (production floor), cafeteria / canteen; meeting rooms; and multipurpose hall
Please state what implications such Distancing Policies have in managing employees.	 This results in added costs to the business. Employers need to make plans on how to operate at a reduced capacity if alternative strategies that could help businesses function despite employees' inability to work together in the same space cannot be implemented. Employers need to consider implementing staggered shifts or other alternative work schedules. Where it is practical, employers should request employees to work from home and provide the employees with the necessary facilities to work from home. For these employees, employers need to consider whether these employees need to be available at all times during their contractual working hours and arrange for remote meetings and appointments. Employers also need to consider whether the employees are prohibited from performing work outside of their home base due to security concerns and enforce employees' obligations around data

...continued...

Please state what implications such Distancing Policies have in managing employees.

- protection and the requirements on them to prevent data breaches during this period. In addition, employers need to set in place a system for daily/weekly updates to be provided regarding the status of the remote work arrangements.
- Employers may need to consider putting the employees on paid leave if the nature of the operations do not allow for remote work arrangements. Employees will need to be paid during this period and cannot be compelled to utilize their annual leave.

B. Managing Employment Costs

What cost-cutting measures can employers employ in light of the Covid-19 situation?

- Removal of discretionary payments and non-contractual benefits (e.g. freezing of salary increments, annual bonuses or promotions)
- Freezing of recruitment
- Restriction of overtime work
- Reduction in number of shifts, hours or days or work
- Voluntary salary reduction
- Temporary lay-off
- Retrenchment (as a last resort)

How should employers implement the cost cutting measures

- Employers should as a first measure remove all discretionary payments and non-contractual benefits. This may include freezing of salary increments, annual bonuses or promotions. There should be a corresponding freeze on recruitment. Thereafter communicate with its employees and share the financial impact of Covid-19 towards the business before seeking a voluntary salary reduction as an alternative to retrenchment. An alternative is to implement a reduced work week which will have a corresponding impact on the salary of employees. This however can only be effected with the consent of the employees. Communication is key in dealing with the present situation as is transparency within the organization on the impact of Covid-19 on its business.
- Where there is a collective agreement in place, employers may negotiate with the trade union to seek a variation of the collective agreement under section 56 of the Industrial Relations Act 1967 by showing that there are "special

...continued...

How should employers implement the cost cutting measures

- circumstances" to warrant such variation of its contractual obligations.
- For industries that are directly affected by the outbreak, for example the retail, airlines and hotel industries, a temporary suspension or shut down of the business may be required. In such situations, employers may consider temporary laying-off their employees or enforce paid leave for their employees.
- In the event of a downsizing exercise employers will have to comply with the applicable laws on retrenchment in effecting the same including the provision of the requisite notifications to the Labor Department.

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

• Wage Subsidy Program

The Government will provide a salary of RM600 per month to every employee for 3 months. The program is dedicated to workers earning less than RM4,000 and employers experiencing more than 50% decrease in their income since 1 January 2020. Employers must ensure that there is no retrenchment or imposing unpaid leave or forcing a wage cut for the next 3 months after the implementation of the program.

Business (Cash Flow Issues)

The EPF will introduce the Employer Advisory Services (EAS) program on 15 April 2020. This service includes options for deferral of payments, restructuring and rescheduling of employer contributions.

Exempt payment for Human Resources Development Fund (HRDF) levy for all sectors for a period of six months beginning April 2020. This measure is expected to assist the company's cashflow with a total savings of RM440 million;

Postponement of income tax instalment payments to all SMEs for a period of 3 months beginning 1 April 2020. This is in addition to the previously announced measures where the Government has postponed tax instalment payments to affected businesses in the tourism sector for 6 months

...continued...

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation? beginning 1 April 2020. For other affected sectors, they are also allowed to revise the amount of income tax imposed in the third, sixth and ninth instalments during the basic accounting period.

Offer by banking institutions of a 6-month moratorium, conversion of credit card balance to term loans and restructuring of corporate loans. The bank's income from interest or profit from loans or financing involved with the moratorium will only be taxable when the income is received after the moratorium period. In addition, the moratorium will be extended to loans from TEKUN, MARA and cooperatives as well as other government agencies providing financing to SMEs beginning 1 April 2020. The Government welcomes the efforts of banking institutions which are willing to restructure repayments of the corporate sector in line with their business performance.

Business (Corporate)

The Government will provide a RM50 billion guarantee scheme with a guarantee of up to 80% of the loan amount for the purpose of financing working capital requirements. The scheme will be managed and subject to credit evaluation by Danajamin. The facility is targeted at viable businesses in all sectors facing difficulties due to the COVID-19 outbreak. The minimum guaranteed loan size is RM20 million per business. This facility will be available for application from 1 May to 31 December 2020 or until the fund is fully utilized.

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PAKISTAN

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies	
Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").	Yes, all major cities have been locked down and people are not allowed to move around unnecessarily.
Please state what implications such Travel Restrictions have in managing employees.	See below.
Are there any government directions to shut down business ("Shut Down directives")?	Government offices are either working on minimum staff or have been completely closed down. All private offices are also closed down by government orders. (Construction companies are set to open but will take some time before their employees are back to full attendance.)
Please state what implications such Shut Down directives have in managing employees.	Since it is not possible to physically come to office, employees are only working from home.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	National Institute of Health has published "Workplace Guidelines" on its website which are available https://www.nih.org.pk/wp-content/uploads/2020/03/COVID-19-Guidlines-for-Organizationa-at-Workplace.pdf .
Please state what implications such Distancing Policies have in managing employees.	Most of the businesses (except pharmacies and grocery stores) are completely shut down, therefore, impact of Distancing Policies is hard to examine. The construction companies are set to open soon and we may learn about practical impacts of these policies in some days.

PAKISTAN

B. Managing Employment Costs What cost-cutting measures At present due to complete lock down till further notice, no can employers employ in cost-cutting measures are possible. Laying off excess staff can light of the Covid-19 be an option but is not recommended due to humanitarian situation? reasons. Another option can be to cut down salaries of the employees on pro rata basis. If there is a collective bargaining agent in the organization (or a trade union) the management may negotiate with it to reach some settlement acceptable to both sides. Where there is no CBA, employer may negotiate with employees directly. How should employers See above. implement the cost cutting measures Are there any schemes to No. help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

Travel Advisories

On 18 March 2020, the Ministry of Health ("MOH") advised Singaporeans to defer all travel abroad with immediate effect.

On 24 March 2020, the MOH announced that Singapore residents <u>and</u> long-term pass holders who disregard MOH's travel advisories and leave Singapore from 27 March 2020, will be charged at unsubsidised rates for their inpatient stay at public hospitals. This applies if said individuals are admitted to public hospitals for treatment due to suspected COVID-19 and display symptoms within 14 days of returning to Singapore. Singapore residents will further be <u>unable to claim</u> from MediShield Life or Integrated Shield Plans for treatment at <u>both public and private hospitals</u>.

Additionally, work pass holders and/or their dependents will <u>not be given priority</u> when seeking the requisite Ministry of Manpower ("**MOM**") approval for re-entry to Singapore and could face substantial delays before returning to Singapore.

<u>Requirement of MOM / ICA / MOE approval for entry of Work Pass</u> <u>Holders / Long-Term Pass Holders</u>

As of 20 March 2020, 2359 hours, all new and existing work pass holders (including their dependents) need to obtain MOM's approval before they commence their journey to enter/return to Singapore.

In addition, MOM is restricting the entry of pass holders into Singapore significantly. Priority for entry approval is given to companies that provide essential services and are supported by relevant government agencies. Other work pass holders will not be given_approval. Therefore, all employers are also strongly urged by the MOM to defer bringing pass holders (work pass holders and their dependants) into Singapore.

As of 29 March 2020, 2359 hours, all long-term visit pass ("LTVP") holders and those who have been granted In-Principle Approval ("IPA") for LTVP

...continued...

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

must obtain approval from the Immigration & Checkpoints Authority ("ICA") before they commence their journey to Singapore. Similarly, student's pass ("STP") holders and those who have been granted IPA for STP must obtain approval from the Ministry of Education ("MOE") before they commence their journey to Singapore.

Quarantine Order

A Quarantine Order ("QO") will be issued to Singapore residents and LTVP holders returning from Hubei province, as well as close contacts of confirmed COVID-19 cases. Individuals serving QOs <u>must not leave</u> their designated location <u>for any reason</u>.

Those who fail to comply with their QOs shall be guilty of an offence under s 15 of the Infectious Diseases Act. In the case of a first offence, the penalty is a fine of up to \$10,000 or imprisonment of up to 6 months or both. In the case of a second or subsequent offence, the penalty is a fine of up to \$20,000 or imprisonment of up to 12 months or both.

Stay-Home Notice

All individuals arriving in Singapore after 20 March 2020, 2359 hours <u>from all countries</u> will be required to serve a 14-day Stay-Home Notice ("SHN"). Individuals serving SHNs are to remain in their place of residence <u>at all times</u> for a <u>14-day period</u>.

From 25 March 2020, 2359 hours, returnees from the United Kingdom and United States of America will serve their 14-day SHN in dedicated facilities. From 5 April 2020, 2359 hours, returnees from ASEAN countries, France, India and Switzerland will serve their 14-day SHN in dedicated facilities.

Those who fail to comply with the SHN requirements shall be guilty of an offence under s 3 of the Infectious Diseases (COVID-19 Stay Orders)
Regulations 2020. The penalty is a fine of up to \$10,000 or imprisonment of up to 6 months or both. Additionally, the Immigration and Checkpoints Authority ("ICA") may also cancel immigration documents (e.g. the Singapore Passport) of individuals who deliberately flout the SHN requirements. For non-Singaporeans, the ICA may revoke or shorten the validity of permits and passes to remain in Singapore.

...continued...

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

Travel and Health Declaration

From 27 March 2020, <u>all travelers</u> arriving in Singapore must submit a health and travel declaration before proceeding with immigration. Travelers must declare their health status and travel history, and provide their personal particulars and contact details. Any individual who makes a false or misleading declaration will be liable to prosecution under the Infectious Diseases Act. In the case of a first offence, the penalty is a <u>fine</u> of up to \$10,000 or imprisonment of up to 6 months or both. In the case of a second or subsequent offence, the penalty is a <u>fine of up to \$20,000</u> or imprisonment of up to 12 months or both.

Please state what implications such Travel Restrictions have in managing employees.

Travel Advisories

In light of the above travel advisories, employers should:

- (a) Defer all work-related travel plans;
- (b) Diligently remind employees of MOH's travel advisory to defer all travel abroad;
- (c) Advise all employees not to travel for personal reasons;
- (d) Adopt HR policies on the treatment of employees who choose to travel abroad (for both business and personal reasons) and inform all employees of the same;
- (e) Have a robust policy in place tracking employee travel;
- (f) Obtain a health and travel declaration from employees, on whether they have travelled overseas recently and/or if they have any upcoming travel plans;
- (g) Defer bringing pass holders into Singapore (if said pass holders do not provide essentials services); and
- (h) Regularly check the MOH / MOM / Gov.sg websites for COVID-19 updates.

Quarantine Order

Employees serving QOs will be deemed to be <u>on paid hospitalization</u> <u>leave</u>. If employees have used up their paid hospitalization leave, employers are urged to exercise compassion and flexibility by granting additional paid hospitalization leave, given the employees concerned may face hardship during this time.

...continued...

Employ

Stay-Home Notice

Please state what implications such Travel Restrictions have in managing employees.

Employers must ensure that employees on SHN stay away from the workplace. Employers may adopt flexible work arrangements to <u>allow employees to work from home</u>.

If working from home is not feasible, employers may consider:

- (a) Treating employees' SHN as paid hospitalization leave or paid outpatient sick leave;
- (b) Allowing employees to apply for annual leave / no pay leave / use advanced paid leave; or
- (c) Reaching mutually agreed arrangements between the employers and employees / unions.

Employers are <u>responsible</u> for ensuring that returning work pass holders comply with the SHN requirements. Employers should <u>arrange to provide them with food</u>, including <u>bearing the cost of it</u> during the SHN period. Employers will also be responsible for ensuring the well-being of their <u>work pass holders</u> on SHN and will be expected to render any support they require.

Are there any government directions to shut down business ("Shut Down directives")?

On 3 April 2020, as part of a "circuit breaker" to minimise further spread of COVID-19, the government announced that all workplace premises, which do not provide essential services, will be closed.

Essential services and their related supply chains, as well as entities that form part of the global supply chain (collectively "Essential Services"), are exempt from this suspension. Please refer to

https://covid.gobusiness.gov.sg/essentialservices for an updated list of essential services. Entities that believe they have strong grounds for exemption may apply to be exempted at

https://covid.gobusiness.gov.sg/. Only entities performing / providing critical support for essential services will be exempted.

This circuit breaker measure will be in place from 7 April 2020 to 4 May 2020 (both dates inclusive).

continued	During this period, all activities at workplace premises are to be
	suspended. Schools will also be closed during this period.
Are there any	Description in Circumstance and related to story before unless managements.
government directions to	Persons living in Singapore are asked to stay home unless necessary for essential purposes.
shut down	essentiai purposes.
business ("Shut	
Down	
directives")?	
Please state	Closure of workplaces
what	All business, social, or other activities that cannot be conducted through
implications such Shut Down	telecommuting must be suspended.
directives have	Entities providing Essential Services must continue to ensure that all
in managing	activities which can be performed through telecommuting are carried out
employees.	in such manner.
	Where activities have to be conducted at workplace premises, said entities must implement the requisite safe distancing measures (see the relevant sections on Distancing Policies below). They must submit details of their plans to operate with enhanced safe distancing measures at https://covid.gobusiness.gov.sg/ by 13 April 2020.
Are there any	On 1 April 2020, the Infectious Diseases (Workplace Measures to Prevent
government	Spread of COVID-19) Regulations 2020 ("Workplace Measures Pagulations") were promulgated. The Workplace Measures Regulations.
employers must	announced. They have effect between 2 April 2020 and 30 April 2020
adopt to ensure	(both dates inclusive).
no close physical	
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I	
Policies")?	to be adopted at the workplace.
directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing	Regulations") were promulgated. The Workplace Measures Regulations give legal force to the safe distancing measures that were previously announced. They have effect between 2 April 2020 and 30 April 2020 (both dates inclusive). That said, the "circuit breaker" measures presently in place impose more onerous measures in that save for Essential Services, all workplaces are to close. The Workplace Measures Regulations remain relevant insofar as they set out provisions relating to telecommuting and distancing policies

...continued...

Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?

The Workplace Measures Regulations require (among others) that employers must provide the facilities necessary for telecommuting.

Where it is not feasible for employees to work from home (due to their job scopes), employers <u>must</u> adopt measures to ensure employees are physically segregated.

Such measures include:

- (a) As far as reasonably practicable, employees must be placed in two or more groups to avoid / minimize physical interaction;
- (b) As far as reasonably practicable, staggered timings must be implemented for arrivals to / departures from the workplace;
- (c) Any employee who exhibits any specified symptom or is otherwise physically unwell must be required to report, immediately upon the onset of the symptom, to the employer;
- (d) Reasonable steps must be taken to ensure a distance of at least 1 meter between any 2 individuals; and
- (e) Organized activities and events that involve interaction in person must be cancelled or postponed (save for activities which are critical to the operations of the organization or certain types of training activities).

Occupiers of a work place have additional responsibilities. They are to:

- (a) As far as reasonably practicable, allow natural ventilation of the workplace during working hours;
- (b) Take the temperature of all individuals entering the workplace and visually ascertain if the individual displays any specified symptom;
- (c) Obtain and keep the contact particulars of every individual before allowing such individual to enter the workplace;
- (d) Refuse entry to any individual who refuses to comply with (b) and (c);

...continued...

Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?

- (e) Implement measures and take the reasonable steps to ensure that there is a distance of at least 1m between any 2 individuals; and
- (f) Require anyone who has a fever or displays any specified symptom to wear a mask and leave the workplace immediately or if the individual is not able to immediately leave the workplace, to isolate the individual.

Employers must not require or allow employees / individuals to enter the workplace if they have been issued any of the following <u>movement</u> control measures:

- (a) Quarantine order;
- (b) Stay-Home Notice; or
- (c) Medical certificate certifying that they have an acute respiratory symptom.

Under the Workplace Measures Regulations, employees have a corresponding obligation to comply with any direction by the employer to:

- (a) Work from home;
- (b) Stay at least 1m away from another individual at a workplace; and
- (c) Not enter a workplace, or if he/she somehow managed to enter the workplace, to wear a mask and/or leave the workplace immediately or be isolated, if he/she has a fever / exhibits any specified symptom.

A breach of any of the provisions of the Workplace Measures Regulations is an offence which is punishable by a fine not exceeding \$10,000 or imprisonment for a term not exceeding 6 months or both.

Additionally, the MOM has commenced an ongoing enforcement operation to ensure workplaces comply with the government's requirements. Stop-work orders and remedial orders will be issued to workplaces that disregard the need for safe distancing measures.

...continued...

Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?

During this time, employers must not organise any events. It is an offence for an individual to organise and/or take part in a gathering where more than 10 persons are present: see section 4 of the Infectious Diseases (Measures to Prevent Spread of COVID-19) Regulations 2020. The penalty is a fine of up to \$10,000 or imprisonment of up to 6 months or both.

Individuals with acute respiratory symptoms

It is worth noting that individuals issued with a medical certificate certifying that he/she has an acute respiratory symptom **must not** leave his/her place of accommodation for a period of 5 days: see s 3 of the Infectious Diseases (COVID-19 Stay Orders) Regulations 2020. Individuals who fail to comply will be guilty of an offence. The penalty is a <u>fine of up to \$10,000</u> or <u>imprisonment of up to 6 months</u> or <u>both</u>.

Please state what implications such Distancing Policies have in managing employees. Save for entities providing Essential Services, employers should <u>ensure</u> that the workplace is closed. Employees can work from home if the nature of the work allows it. For entities providing Essential Services, employers should nonetheless allow employees to telecommute whenever possible. Employers must pay special attention to vulnerable employees (*e.g.* older employees, pregnant employees and those with underlying medical conditions) to allow them to work from home.

Where it is not feasible for employees working in Essential Services to work from home (due to their job scopes), employers <u>must</u> adopt measures stipulated in the Workplace Measures Regulations to ensure employees are physically segregated. In particular, employers must ensure the 1m distancing requirement is implemented in <u>all</u> situations. This applies to work stations, meeting rooms, and in common areas (including areas where queues may form or employees may congregate).

Additionally, employers who have frontline or customer-facing operations should adopt contactless / self-help management systems to reduce physical interactions between customers and staff.

...continued...

Please state what implications such Distancing Policies have in managing employees. Employers must also ensure there is a system in place for employees to immediately report the onset of any specified symptom and/or if they are subject to movement control measures. Employers and occupiers should also designate an area of the workplace where individuals can be isolated.

It is crucial for employers to ensure employees are informed of the measures implemented, and understand the same. When relevant new guidelines / advisories are announced, employers should update their safe distancing measures and inform employees of such changes.

B. Managing Employment Costs

What costcutting measures can employers employ in light of the COVID-19 situation? In light of the COVID-19 situation, the National Wages Council ("**NWC**") has formulated wage guidelines for the period from 1 April 2020 to 30 June 2021. These guidelines have been accepted by the government. Under the guidelines, employers should consider the following cost-cutting measures (in order of priority):

- (a) Reducing non-wage costs and managing excess manpower;
- (b) Tapping on government support to offset business and wage costs and/or transforming the business and workforce;
- (c) Reducing wage costs; and
- (d) Retrenching workers as a last resort.

Measures to reduce non-wage costs and manage excess manpower include (i) training and upgrading skills of employees; (ii) implementing a flexible work schedule; and (iii) adopting job-sharing arrangements or a shorter work-week to support employees who seek a second job. Measures to ensure business and workforce transformation include prioritizing planned employee training and implementing productivity initiatives.

Measures to reduce wages include reducing (discretionary) bonus payments and/or the Monthly Variable Component and requesting employees be put on no-pay leave. As far as possible, employers should pay their employees the Annual Wage Supplement. Any reduction of wages should be applied to all local and foreign employees fairly. Where

...continued...

What costcutting measures can employers employ in light of the COVID-19 situation? wage reductions are implemented, employers should make deeper reductions at the management level and for higher-wage employees.

If retrenchment is necessary, the NWC advises that all employers conduct retrenchment exercises in a responsible manner. The selection of employees for retrenchment should be conducted fairly, based on objective criteria. Employers must also submit Mandatory Retrenchment Notifications to the MOM and consult their relevant unions (if they are unionized), as early as possible.

How should employers implement the cost cutting measures The Tripartite Alliance for Fair & Progressive Employment Practices ("Tripartite Alliance") has recently updated the Tripartite Advisory on Managing Excess Manpower and Responsible Retrenchment ("Advisory") to take into account the potential need for cost cutting measures in light of the COVID-19 situation.

Consent and Fairness

Employers should consult and <u>seek the consent of employees</u> and unions early and communicate the impact of cost-cutting measures clearly.

The Advisory states that employers should exercise fairness across all employees when implementing cost-saving measures. This applies regardless of whether they are local or foreign employees. Employers should not discriminate against any particular group of employees on the grounds of age, nationality, race, gender, marital status and family commitments, disability or religion.

Mandatory notification requirement

Additionally, the MOM has mandated that <u>employers notify it of cost-cutting measures</u> affecting wages <u>within 7 calendar days</u> of the implementation of such measures.

Employers that implement cost-saving measures during the "circuit breaker" period between 7 April and 4 May 2020 (inclusive) must notify MOM if the cost-saving measures result in <u>more than a 25% reduction</u> in the salaries of employees. This requirement applies if the employer has at least 10 employees. The notification may be made online by the Employer at https://form.gov.sg/#!/5e609fc6835c4b0016dc47e8.

continued How should employers implement the cost cutting measures	If any of the affected employees hold Singapore issued work passes, separate approval from the Controller of Work Passes is required before the wages of such employees are adjusted. Approval may be sought online by the Employer, at https://form.gov.sg/#!/5e69023cbce24a00118eb252 .
Are there any schemes to help businesses cope with the additional staff related costs resulting from the COVID-19 situation?	Quarantine Order Allowance Scheme The Quarantine Order Allowance ("QOA") Scheme aims to mitigate the financial impact resulting from the COVID-19 situation. Under the QOA scheme, employers who have employees issued with QOs can claim \$100 daily per affected employee, for the required duration of the QO. Employers must have a registered company in Singapore and the quarantined employees must be Singapore Citizens, Permanent Residents or work pass holders. Employers must treat all employees who are issued with QOs as being on paid hospitalization leave and pay their salaries as normal. The quarantined employees must also comply with their QOs.
	 SHN Support Program Under this scheme, eligible employers can claim \$100 daily per affected employee, for the required duration of paid SHN granted to the employee. Eligible employers will also qualify for a levy waiver in relation to affected foreign workers. In order to be eligible, employers must: (a) Be registered in Singapore; (b) Grant additional paid leave to the affected employee for the entire SHN period or treat said period as paid hospitalization / sick
	leave; and (c) Obtain entry approval from MOM before the affected employee enters Singapore (if said employee is a work pass holder). Additionally, the affected employees must: (a) Be Singapore Citizens, Permanent Residents, or work pass holders (excluding Foreign Domestic Workers); (b) Not be able to perform work remotely;

...continued...

Are there any schemes to help businesses cope with the additional staff related costs resulting from the COVID-19 situation?

- (c) Comply fully with SHN requirements; and
- (d) Be in employment for the full duration of the SHN.

LOA Support Program

This scheme relates to the MOM advisory that encourages employers to impose 14-day LOAs for all employees returning to Singapore between 14 and 20 March 2020, if such employees have not been issued SHNs. Under this scheme, eligible employers <u>can claim \$100 daily per affected</u> <u>employee</u>, for the required duration of such company-imposed LOA.

In order to be eligible, employers must give additional paid leave to the affected employee to cover the company-imposed LOA period.

Additionally, the affected employees must:

- (a) Be Singapore Citizens, Permanent Residents, or work pass holders;
- (b) Not be able to perform work remotely during the companyimposed LOA period;
- (c) Have served at least seven days of company-imposed LOA.

Employers <u>must notify</u> the MOM that they will be placing workers who meet the eligibility criteria on company-imposed LOA by <u>26 March 2020, 2359 hrs.</u>

Jobs Support Scheme

This scheme aims to help employers retain local employees, in light of the COVID-19 situation. The scheme takes place over 9 months from April 2020 – December 2020.

Under this scheme, for the month of April 2020, all employers will receive a 75% cash grant on the gross monthly wages of each local employee (i.e. Singapore Citizens and Permanent Residents).

Save for food services, aviation and tourism sectors, the cash grant will be reduced to 25% for the remaining months.

For employers from the aviation and tourism sectors, the grant for the remaining months will remain at 75% of the gross monthly wages of each local employee.

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Are there any schemes to help businesses cope with the additional staff related costs resulting from the COVID-19 situation?

For food services, the grant for the remaining months will be 50% of the gross monthly wages of each local employee.

All grants are subject to a monthly wage cap of \$4,600 per employee.

Wage Credit Scheme

Under this scheme, the Government co-funds a percentage of wage increases given to Singapore citizen employees. In light of the COVID-19 situation, the government's co-funding ratios for wage increases in 2019 and 2020 will be raised to 20% and 15% respectively. The qualifying gross monthly wage ceiling will also be raised by \$1000, to \$5000 for both years.

Measures to ease labor costs

To ease labor costs for employers who hire foreign workers on work permits and S-passes, the monthly Foreign Worker Levy due in April 2020 has been waived. Employers will also be provided with a Foreign Worker Levy Rebate of \$750 for each work permit or S-pass holder, based on previous levies paid in 2020.

<u>Further measures to aid employers</u>

The MOM will also provide:

- (a) SMEs with a three month extension to make foreign worker levy payments; and
- (b) A foreign worker levy waiver for up to 90 days for foreign workers currently on overseas leave.

All companies with Corporate Income Tax payments due in the months of April, May and June 2020 will be granted an automatic three-month deferment of such payments. Additionally, the government has announced a Property Tax Rebate of up to 100% for the tax payable in 2020, for non-residential properties. A bill will be legislated to ensure that property owners pass on the Property Tax Rebate in full, to tenants.

Sector-specific support

The government is also providing sector specific support for sectors directly affected by the COVID-19 outbreak. Such sectors include the food services, tourism, aviation, Land Transport, and Arts and Culture sectors.

Please contact us directly for more information, should you require sector
specific information.

Wong Partnership 12 Marina Boulevard Level 28 Marina Bay Financial Centre Tower 3 Singapore 018982 Contact: Jenny Tsin

jenny.tsin@wongpartnership.com

A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies	
Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").	No. Currently, the Korean Government is not imposing compulsory travel restrictions. However, it is highly recommended to refrain from traveling to any other country in the world between now and April 23 rd 2020 (Ministry of Foreign Affairs, March 23 rd 2020, press release).
Please state what implications such Travel Restrictions have in managing employees.	In accordance with the government's recommendation on avoiding travel, employers will also need to refrain from sending workers outside of the workplace (such as the employer's offices) or on business trips.
	On the other hand, the government urges workers who entered Korea from China, Hong Kong, Macau, Europe, Iran and Japan (and as of March 27th the United States) to refrain from having contact with others or doing outside activities for 2 weeks after their return. Those workers are recommended to take vacation, work from home, or suspend business (Ministry of Employment and Labor, March 23 rd 2020, press release). Accordingly, employers will also be required to take measures to prevent those workers from going to work for 14 days.
Are there any government directions to shut down business ("Shut Down directives")?	No. There is no compulsory directive dealing with shutting down business per the government's directions. However, if there are confirmed cases of Covid-19 in the workplace, the health authorities are temporarily shutting down workplaces for quarantine purposes.
Please state what implications such Shut Down directives have in managing	During the period when a workplace is shut down by the health authorities due to a confirmed case of the virus, the employer, in principle, has no obligation to pay wages to workers.
employees.	On the other hand, if the employer closes to prevent the spread of Covid-19, workers should be paid leave allowances (at least 70% of the average wage) based on Article 46(1) of the Labor Standards Act.

Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?

No. There is no government policy forcing employers to comply with in terms of keeping "social distance". However, it is highly recommended to implement flexible working; for example, adjusting commuting times or break hours among workers. Also, some corporations are voluntarily allowing workers to work from home.

Please state what implications such Distancing Policies have in managing employees.

Although there is no government policy, some businesses may have difficulty managing employees who are working from home. Since schools (from kindergarten through high school) are postponing starting the semester (at present, they are expected to begin school on April 9th by way of online instruction), parents having children often seek flexible work schedules or to work from home. Thus, businesses may need to take corresponsive measures by allowing working from home and keeping track of such work schedules.

B. Managing Employment Costs

What cost-cutting measures can employers employ in light of the Covid-19 situation?

- 1. Layoff
 - Layoff can be made when there is an "urgent business necessity" to adjust employment due to sudden decrease in sales and continued deficit that cannot be recovered from without conducting the layoff.
- 2. Business Suspension (Temporary Closure)
 - According to the LSA, if the employer closes its business due to a reason attributable to the employer, the employer can close the business but must pay at least 70% of the average wage to workers on business suspension leave (or 100% of ordinary wage, if it is less than 70% of the average wage).
 - However, with regard to Covid-19, whether the reason for the closure is attributable to the employer may differ depending on the situation (please see the Guidance of the Ministry of Employment and Labor).

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continued	

What cost-cutting measures can employers employ in light of the Covid-19 situation?

- i. If the business closure is made due to a patient confirmed to have been infected with Covid-19, per government guidelines, the employer has no obligation to pay the business suspension leave allowance since the closure is not attributable to the employer.
- ii. If the company decided to close its business on its own out of fear of the spread of infectious disease, because the closure would be caused by the employer, and the business suspension leave allowance should be paid to workers.

3. Unpaid Leave

- Unpaid leave due to impossibility of the normal operation of the business must be per the consent of each worker.
- 4. Collective Use of Annual Leave
 - A cost reduction effect similar to that of a business suspension can be realized with collective use of annual leave by employees, but this would also require the consent of the employees.

How should employers implement the cost cutting measures

1. Layoff

- If an "urgent business necessity" exist, the following must be followed to dismiss them (per the LSA):
 - Effort to avoid dismissal
 The employer must first consider (and possibly implement) cost-saving measures before resorting to a layoff
 - [E.g. voluntary retirement program, reduction of general management costs, rationalization of working methods, reduction of overtime/ holiday work, collective use of annual leave, business suspension (with the allowance if the reason is attributable to the employer), etc.].
 - 2) Reasonable and fair criteria for selecting employees to be laid off: When selecting a person to be laid off, they should not be discriminated against on the grounds of gender, and the employer should prepare reasonable criteria by taking into account the protection of workers' lives and the protection of corporate interests. These criteria can be based on years of service, disciplinary or performance history, whether certain positions will be

...continued...

How should employers implement the cost cutting measures

- within the new organizational chart, etc. The criteria should cover the entire corporate entity and employees should be scored, such that the lowest scoring employees (based on the criteria) are those that will be laid off. This makes targeting individual employees more difficult.
- 3) Notice to and sincere consultation with the employee representative: The employer must notify the employee representative at least 50 days prior to the date of dismissal and then consult in good faith concerning the efforts to avoid layoff and the criteria for selecting the employees to be laid off.
 - * Employee Representative: i) When there is a trade union organized by a majority of the eligible employees in the workplace, the trade union itself is the representative; ii) in the absence of such a trade union, it is the person who represents a majority of employees (by way of a majority vote).

2. Close of Business/Suspension

There is no special implementation procedures with regard to closure. If there is a proper reason for the closure, at least 70 percent of the average wage should be paid to employees during the closure period (this also applies to partial closures – employees would have to be paid the business suspension allowance for those hours that are reduced from their prescribed working hours) (those in their employment contracts and/or the rules of employment).

3. Unpaid Leave

- Employers cannot unilaterally take unpaid leave, but must obtain consent from individual workers.
- If, during the statutory layoff process, an employer unilaterally orders a leave of absence without the consent of an individual worker, it would have an obligation to pay the relevant vacation allowance.

4. Collective Use of Annual Leave

 Individual consent is required as to whether to use annual paid leave, because it is an employee's right. Forced use of annual paid leave can result in criminal sanctions.

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

- Annual paid leave expenses based on Infectious Disease Control and Prevention Act
 - If an employee is hospitalized and isolated by the health authorities, he/she can receive paid vacation expenses from the government (130,000 won per day).
- 2. Employment Maintenance Support Fund
 - Even if an employment adjustment is inevitable due to reduced business activity, etc., it is possible to receive support if employment maintenance measures such as annual paid leave is provided to employees (up to 90% of leave allowance, depending on the size and type of business, etc., which is capped at KRW 66,000 per day, per employee, except for certain businesses requiring special support, which are eligible for an increased cap of KRW 70,000 per day).
- 3. Emergency Support for Family Care Expenses
 - 50,000 won per month for workers who use family care leave (Article 22 of Equal Employment Opportunity and Work Family Balance Assistance Act) because their children need urgent family care for reasons such as being infected by Corona-19, suspension or delay of opening/starting of daycare centers, kindergartens, and schools.
- 4. Flexible Working System, Indirect Labor Cost Support
 - Priority and mid-sized businesses that are allowed to use flexible working systems can receive support via indirect labor cost support according to the number of used flexible working hours per week (100,000 won per week when used more than 3 times a week).

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

As per a notification of the Civil Aviation Authority of Sri Lanka, as per instructions received from Sri Lanka Health Authorities all international airports in Sri Lanka were closed for inward international commercial passenger flights (i.e. arrivals) and the date was subsequently <u>extended to</u> the 7th of April 2020. The period of closure will likely be extended.

Aircraft departures, transits, emergency diversions, humanitarian flights, technical landings and inbound ferry flights without passengers will be permitted to land at the Bandaranayake International Airport ("BIA"). The BIA is Sri Lanka's main airport.

The closure will be reviewed by the Sri Lankan authorities periodically.

During the above mentioned restricted period aircraft departures with passengers originating from Sri Lanka, stopovers, transit passengers or tourists who have been visiting will be permitted as will:

- 1.) emergency diversions to BIA
- 2.) Freighter operations and humanitarian flights to BIA
- 3.) Technical landings at BIA
- 4.) Inbound ferry flights (without passengers) at BIA

The maximum permitted transit time at BIA for any passenger transiting via BIA should strictly be not more than 6 hours.

The concerned passenger must strictly have a confirmed onward connection out of BIA to an onward destination

Sri Lanka's national airline (Sri Lankan Airlines) on 1st April 2020 announced that it would temporarily suspend all its flights from 8th April 2020 to 21st April 2020 considering the travel restrictions imposed by its destination countries.

continued	This Ministry of Foreign Relations has informed that a meeting presided by
	the highest political office decided to suspend the Electronic Travel
Are there government	Authorization (ETA) on arrival for foreigners.
directions restricting travel out of or into	01. Accordingly,
your jurisdiction ("Travel Restrictions").	I. With effect from 12.00 noon (Sri Lanka time), 14 th March 2020, the Electronic Travel Authorization (ETA) on arrival for foreigners who hold ordinary (or) normal passports was temporarily suspended until further notice.
	II. A foreigner who holds a diplomatic (or) official passport is exempted from the above suspension referred to at I.
	III. Citizens of Singapore, Maldives and Seychelles are also exempted from above temporary restriction at I.
	O2. Foreigners, who intend to visit Sri Lanka for purposes deemed necessary are required to secure visa prior to their arrival in Sri Lanka through the following channels:
	a. Online through ETA website (<u>www.eta.gov.lk</u>)
	b. Sri Lanka Diplomatic Missions and Posts abroad and
	c. Head of the Department of Immigration and Emigration
	All categories of visas of all foreigners currently in Sri Lanka have been extended till 12 th May 2020.
Please state	Does not arise. There are no longer any incoming passengers.
what	
implications	
such Travel	
Restrictions	
have in	
managing	
employees.	<u> </u>

Are there any government directions to shut down business ("Shut Down directives")?	N/A However, there are work from home directives and curfew has been imposed indefinitely in some Districts and in other Districts the curfew is lifted periodically from 6 a.m. to 2 p.m.
Please state what implications such Shut Down directives have in managing employees.	In the context of work from home, employers will have to ensure that workers have access to appropriate ICT and have the data connections that enable them to work for home. New arrangements for working and managing work streams will have to be conceptualised and implemented. For some categories of employees, this will not be possible.
Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?	There are numerous Guidelines which have been published relating to 2019-nCov and these are available on the website of the Epidemiology Unit of the Ministry of Health. These include guidelines for workplaces.
Please state what implications such Distancing Policies have in managing employees.	Apart from certain industries/essential services, a work from home rule is applicable to all employers and in practice this is enforced through curfew. Some of the management implications are as previously referred to.

B. Managing Employment Costs

What costcutting measures can employers employ in light of the Covid-19 situation? 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 Labor ("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.

It should be noted that 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 Labor.
	No changes are currently under consideration to this restrictive legislation which has been in force since 1971 and no changes are expected.
How should	The Government has not issued any guidelines, not have there been any
employers	changes to the law, with regard to this aspect yet.
implement the	
cost cutting	
measures	
Are there any	There are certain communications to banks suggesting moratoriums on loan
schemes to	repayments.
help	
businesses	Apart from that, there aren't any specific schemes to help businesses cope
cope with the	with the additional staff related costs resulting from the 2019-nCov
additional staff	situation.
related costs	
resulting from	
the Covid-19	
situation?	

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A. Governmental advisories, such as Travel Restrictions / Country Lock Down / Distancing Policies

Are there government directions restricting travel out of or into your jurisdiction ("Travel Restrictions").

Yes.

Recent orders from the Central Epidemic Command Center:

- 1. From March 17 until the end of this semester (i.e. July 15, 2020), no students and teachers of high school level and below may leave the country
- 2. From midnight March 19: All inbound non-Taiwanese individual is prohibited from entering the country, except those holding permanent residence, diplomat, business and other special permits. For those who has been granted entry shall submit to home quarantine for 14 days
- 3. From midnight March 21: Travel advisory for every country in the world has been raised to a Level 3 Warning meaning avoid unnecessary travel. All inbound citizens shall submit to home quarantine for 14 days.
- 4. From midnight March 24 to April 30: No more transit flights through Taiwan.

In terms of employment, the Occupational Safety Guidelines state that employees may refuse to be dispatched to outbreak areas if the employer is unable to provide protective equipment or measures. If the employer continues to insist on making the trip, the employee may terminate the employment and seek severance pay.

Please state what implications such Travel Restrictions have in managing employees.

Current foreseeable impact to employers:

- Per above, all travel is now under Level 3 Warning, and employers must provide protective gear to any employee that is now forced to travel overseas, or the employee may immediately terminate the employment relationship and seek severance pay.
- For employers with foreign national workers seeking to enter into Taiwan, expect for those who holding permanent residence or business permit, it is advised to secure a special permit from the Consular Office of Taiwan before departure. Employer is also

continued	advised to remind those employees who have been granted
	entry that they will all be compelled to submit to 14-day home
Please state what	quarantine. Should any of those employees fail to comply with
implications such	the quarantine, they will be fined.
Travel Restrictions	
have in managing	
employees.	
Are there any	As of the date of this writing, there has been no official order, either
government	from the Central Epidemic Command Center (established under the
directions to shut	Taiwan Centers for Disease Control) or other regional competent
down business	authorities, to shut down business activities. However, according to
("Shut Down	Article 7 of the Special Regulations on the Prevention of Serious
directives")?	Infectious Pneumonia and the Provision of Relief Stimulus" ("COVID-19
	Regulations") and Article 37 of Infectious Disease Prevention Act, the
	Central Epidemic Command Center and the local government are
	authorized to take such action when necessary.
Please state what	As no such order has been issued, employers are currently advised to
implications such	prepare for the possibility of a shutdown and establish in place means
Shut Down	to allow employees to work remotely from home, or other measures to
directives have in	keep the business running to the extent possible during such shutdown.
managing	
employees.	
Are there any	The Occupational Safety Guidelines have required employers to
government	intensify their training/notification of employees with respect to
directions on	disease prevention practices, and the recent Guidelines for Continued
policies employers	Operations by Businesses in Response to COVID-19 ("Continued
must adopt to	Operations Guidelines") contain suggestions on advice to employees
ensure no close	regarding coughing manners. In the event of community spreading, the
physical interaction	Continued Operation Guidelines have recommendations for employers
between persons	to lower the risk of outbreaks in the workplace, such as ensuring
at the work place	employees are seated at appropriate distances from each other, cancel
("Distancing	or postpone large-scale meetings, etc.
Policies")?	

...continued...

Are there any government directions on policies employers must adopt to ensure no close physical interaction between persons at the work place ("Distancing Policies")?

On April 1, the Central Epidemic Command Center announced the COVID-19 Response Guidelines: Social Distancing Notes, in which the general population is advised to not attend exhibitions, athletic events, performances and other social activities with close contact of other people. People should stay at least 1.5 meters away from each other indoors and at least 1 meter away outdoors, but if both are wearing masks, the aforementioned distancing suggestions may be exempted. For businesses where close contact is relatively frequent and there is no effective way to keep people at least 1.5 meters away from each other, they are advised to proactively consider suspending business operations. For office spaces, employers should consider implementing screens or other indoor partitioning measures to help employees keep a safe distance; if a meeting is required, the attendees should refrain from eating, and drinks should be sealed with caps to prevent infections through aerosol or bodily fluids.

As of the date of this writing, the aforementioned distancing policies are still only at a recommendation or suggestion stage ("Phase 1") with no penalties imposed, but the Central Epidemic Command Center may move up to mandatory levels ("Phase 2") at any time if the situation worsens, meaning all business activity other than essential businesses (medicine and other public operations required for maintaining life) will be shutdown. People may be required to stay at least 1.5 meters away from each other indoors, or at least 1 meter away even while wearing masks. While violations may be penalized, there is no official word on the specifics of penalties at this time.

As of the date of this writing, there has been no express official guidance with respect to Distancing Policies. However, the aforementioned Occupational Safety Guidelines have required employers to train/notify their employees with respect to disease prevention practices, and the recent Guidelines for Continued Operations by Businesses in Response to COVID-19 ("Continued Operations Guidelines") contain suggestions on how to lower the risk of outbreaks in the workplace, such as ensuring employees are seated

continued	at appropriate distances from each other, cancel or postpone large- scale meetings, etc. Those suggestions may therefore be deemed as "Distancing Policies" endorsed by the competent authorities so far.		
Please state what			
implications such			
Distancing Policies			
have in managing			
employees.			

B. Managing Employment Costs What cost-cutting In terms of human resources management: measures can 1. Grant quarantine leave to employees who are ordered to take home employers employ in quarantine by the competent authorities. light of the Covid-19 2. Provide more flexible work arrangements (e.g., working remotely at situation? home and hold videoconferences for those in management or engaged in knowledge-based activities). 3. Negotiate and agree with employees on annual leave arrangements, work to be performed and reduced work hours. 4. Cross-training certain employees so the company may maintain operations with key personnel on leave. 5. Review and evaluate lawful human resources substitution arrangements. 6. Apply for relevant government relief/aid. 7. Stay updated on the law and new policy announcements or measures from the competent authorities. How should 1. Per the announcements from the Ministry of Labor and the employers COVID-19 Regulations, for employees unable to work due to being implement the cost placed on 14-day quarantine leave for no fault of the employer, cutting measures the leave may be unpaid. Also, as mentioned above, businesses that encounter difficulties in their business operations as a result

of COVID-19 may be entitled to government relief. (See advice under the question "Are there any schemes to help businesses

...continued...

How should employers implement the cost cutting measures

- cope with the additional staff related costs resulting from the Covid-19 situation?" below.)
- 2. The Continued Operations Guidelines also mention the use of available government relief, setup substitution mechanisms for decision making and key skills, and establish proposals for working remotely.
- 3. The Ministry of Labor has also published a circular that states employers may temporarily reduce working hours pursuant to relevant regulation with the consent of the employees if the business operations have been affected by COVID-19, while reporting such a decision to the local labor competent authority where the place of business is located. Please note that the employer may not refuse to provide work to those infected or suspected to be infected, and it must ensure that those employees will not be discriminated against.
- 4. If the employer arranges for reduction of work hours per the above, or if the employer is in an industry that has been recognized by the central competent authority for the relevant industry as affected by COVID-19, it may apply for a postponement of payment for 6 months of contributions to labor insurance, employment insurance and employee pensions from February to July 2020 so as to avoid late penalties.
- Arrangements with employees on rest dates or different work locations shall be compliant with the rules on adjusting annual leave (Article 38, Paragraph 2 of the Labor Standards Act) and change of work locations (Article 10-1 of the Labor Standards Act).

Are there any schemes to help businesses cope with the additional staff related costs resulting from the Covid-19 situation?

Yes.

As mentioned, according to the COVID-19 Regulations, the competent authorities for the relevant industries are responsible for providing relief, stipends and stimulus measures for those businesses encountering operational difficulties as a result of COVID-19, as well as the employees of those businesses. The following relief measures have been announced in Taiwan so far:

- While employees who are unable to work due to the forced 14day quarantine does not have to be paid, if the employer voluntarily pays the wages of those employees on quarantine leave, the employer may deduct 200% of that amount from taxable income.
- 2. Several other plans are in motion for the end of March. The Occupational Safety and Health Administration under the Ministry of Labor has announced that the following aid will be provided to eligible businesses: i) Up to NT\$100,000 for purchasing machinery and safety equipment, ii) up to NT\$300,000 for helping the physical and mental health of employees, and iii) up to NT\$2.5 million for improving production and safety equipment.
- 3. The original "Aid for Promoting Work-Life Balance" is expanded with greater amounts of aid and items covered. Employers may now have up to September 2020 to apply.

...continued...
Are there any
schemes to help
businesses cope
with the
additional staff
related costs
resulting from
the Covid-19
situation?

4. As mentioned above, affected employers (either has arranged for reduced working hours or is in industry officially recognized as affected by COVID-19) may apply for postponement on the February to July 2020 contributions of labor insurance, employment insurance and employee pensions from April 1 to September 30.

The latest details may be found at the Ministry of Labor's dedicated page on responding to the COVID-19 epidemic

https://www.wda.gov.tw/cp.aspx?n=3BC298262CECC04E

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