

THE ACT DETERMINING INTERIM MEASURES FOR MITIGATION AND REMEDY THE CONSEQUENCES OF THE COVID-19

INTERIM MEASURES IN THE FIELD OF EMPLOYMENT

Wage compensations to employees due to ordered quarantine and to employees who are unable to perform work due to force majeure resulting from childcare obligations

Who is entitled to wage compensation pursuant to the Act due to ordered quarantine or inability to perform work due to force majeure resulting from childcare obligations?

- An employee who, due to quarantine ordered in accordance with the Communicable Diseases Act (hereinafter: ZNB) or in accordance with the Act, cannot perform work.
- An employee, one of the parents, a person who cares for and protects a child on the basis of a valid executive title in accordance with the regulations governing family relations, or a guardian who cares for and protects the child, who is unable to perform work due to force majeure as a result of his/her obligation to take care of a child who was ordered quarantine or due to other external objective circumstance of impossibility of attending kindergarten, school or social care management and care services, and employment under special conditions, who is not in institutional care (hereinafter: an employee who is unable to perform work due to force majeure resulting from childcare obligations). This right does not apply to the care of all children, but only in the case of care or nursing of children up to and including the 5th grade of primary school, children in adapted and special programs in primary schools with an adapted program and in institutions for the upbringing and education of children with special needs, and children who pursuant to the decision on orientation require certain assistance.

Are there any additional conditions for the employer to exercise the right to reimbursement of paid wage compensations to an employee who is unable to perform work due to ordered quarantine?

The employer may claim reimbursement of paid wage compensations in accordance with the regulations governing employment relationships, on the additional condition that it declares that it cannot organize work at home for quarantined employees.

Is an employer entitled to the reimbursement of paid wage compensation to an employee who is unable to perform work due to force majeure resulting from childcare obligations?

Yes.

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For how long are employees entitled to receive wage compensations in case of employees who have been ordered quarantine and in case of employees who are unable to perform work due to force majeure resulting from childcare obligations?

If an employee has been ordered quarantine, he/she receives wage compensation for this reason for the period for which the quarantine was ordered.

An employee who is unable to perform work due to force majeure resulting from childcare obligations receives wage compensation for the period for which the child has been quarantined or for as long as circumstances of force majeure are given that justify the employee's absence.

To what amount of wage compensation is the employee who has been ordered quarantine entitled?

- An employee who travels to a green or orange listed country and meets the conditions under the Act to receive wage compensation: is entitled to wage compensation in the amount determined by the law governing employment relationships, for the case of temporary inability to provide work for business reasons (i.e. 80% of the basis).

- An employee who has been ordered quarantine in accordance with ZNB or the Act, after a contact or suspicion of contact with an infected person and is therefore unable to perform work in accordance with the employment contract, and whose employer cannot provide him/her work, whereby the contact did not occur during performing work for the employer: is entitled to wage compensation in the amount determined by the law governing employment relationships, for the case of temporary inability to provide work for business reasons (80% of the basis).

- An employee who has been ordered quarantine in accordance with ZNB or the Act, after a contact with an infected person in the course of performing work for the employer and has therefore been quarantined, and as a result of which he/she is unable to perform work in accordance with the employment contract and the employer cannot organise work from home: is entitled to wage compensation he/she would have received if he/she had been working.

- A civil servant who has been ordered quarantine for coming from a high-risk area for infection due to the performance of his/her work duties abroad or has been ordered quarantine for the purpose of posting or transferring a civil servant to work abroad, as a result of which he/she cannot perform work in accordance with the employment contract and the employer cannot organise work from home: is entitled to wage compensation he would have received if he/she had been working.

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- An employee who has been ordered quarantine for coming from a high-risk area due to departure to a red-listed country is not entitled to wage compensation while quarantine, except in the case of departure due to the following personal circumstances:

- the death of a spouse or common-law partner or the death of a child, adopted child or child of a spouse or common-law partner,
- death of the parents (father, mother, spouse or common-law partner of the parent, adoptive parent),
- the birth of a child,
- summons to court.

In this case, the employee is entitled to wage compensation in the amount determined by the law governing employment relationships, for the case of force majeure. The employee must submit a written statement to the employer no later than one day before departure, stating that he/she is leaving to a red-listed country due to the aforementioned personal circumstances.

To what amount of wage compensation is an employee who is unable to perform work due to force majeure resulting from childcare obligations entitled?

An employee who is unable to perform work due to force majeure resulting from childcare obligations is entitled to wage compensation in the amount determined by the law governing employment relationships, for the event of temporary inability to provide work for business reasons (i.e. 80% of the basis).

What is an employee who has been ordered quarantine required to do in relation to his/her employment?

A quarantined employee must notify the employer within 24 hours at the latest that he/she is in quarantine and the reason as to why he/she has been ordered quarantine. The quarantined employee must forward the decision on ordered quarantine to the employer no later than three working days from the receipt of that decision.

What is an employee who cannot perform work due to force majeure resulting from childcare obligations required to do in relation to his/her employment?

No later than three working days from the occurrence of this reason, he/she must inform the employer of all circumstances that affect the occurrence of force majeure.

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In which cases is wage compensation for ordered quarantine or inability to perform work due to force majeure resulting from childcare obligations not paid or is paid in proportion?

If, during ordered quarantine, an employee is entitled to absence from work or, during ordered quarantine, acquires the right to be absent from work on the basis of health insurance or parental care regulations or other justified absence, and is entitled to appropriate wage compensation or payment of contributions, he/she is not entitled to wage compensation under this measure, for the duration of the measure.

If the employee has exercised or is entitled to part-time work during ordered quarantine or during the period of the ordered quarantine and receives partial compensation on the basis of the regulations on pension and disability insurance or is entitled to part-time work on the basis of health insurance or parental regulations protection, the wage compensation under this measure is paid in proportion during this time, and such employee retains the right to benefits or payment of social security contributions under these regulations, as if he/she had been working.

How does the employer exercise the right to reimbursement of paid wage compensations?

An employer exercises the right to reimbursement of paid wage compensations by submitting an application in electronic form to the Employment Service of Slovenia (hereinafter: ZRSZ) within eight (8) days from entering into force of the Act for the cases when the employer exercises the right to reimbursement of paid wage compensations for the period before the entry into force of the Act, or within eight (8) days from the beginning of the employee's absence due to the ordered quarantine or employee's absence from work due to force majeure resulting from childcare obligations.

The application for all cases of ordered quarantine for which the decision is issued by 31 December 2020, may be filed within the deadline from the previous sentence, until 31 December 2020.

In the case of claiming a reimbursement of paid wage compensation due to ordered quarantine, the employer shall attach to the application:

- a copy of the decision on ordered quarantine, and
- a statement stating that it is not possible to organise work at home for the employee or in the case of a measure referred to in the fifth paragraph of Article 59 of the Act, the employee's statement on the existence of personal circumstances as well.

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In the case of claiming reimbursement of wage compensation when the employee is unable to perform work due to force majeure resulting from childcare obligations, the employer shall attach to the application a statement of the employee on the existence of circumstances affecting the occurrence of force majeure.
<i>Who decides on the employer's application?</i>
In accordance with the provisions of the law governing the general administrative procedure, the ZRSZ decides on the application. Based on the decision on the recognition of the right to reimbursement of paid wage compensations, the ZRSZ concludes a contract with the employer on the reimbursement of paid wage compensation, in which mutual relations, obligations and responsibilities are determined.
<i>To what extent does the Republic of Slovenia reimburse paid wage compensations to employers?</i>
The Republic of Slovenia shall reimburse the employer in full for wage compensations paid to employees who are unable to work due to ordered quarantine or due to force majeure resulting from childcare obligations. The employer is also entitled to reimbursement of wage compensations paid to employees due to ordered quarantine or force majeure resulting from childcare obligations for holidays and work-free days.
<i>When is the employer reimbursed for paid wage compensations?</i>
Reimbursement of wage compensation (except for employees for whom the payment of wage compensation is not borne by the employer) is paid to the employer monthly, in proportion or in full, on the last day of the month following the month of payment of wage compensation.
<i>What happens if the employer calculates wage compensations but does not pay them to employees who are entitled to it?</i>
In such a case, the employer is not entitled to reimbursement of (calculated) wage compensations.
<i>In which case must the employer return the received funds?</i>
If, during the period of receiving the reimbursement of paid wage compensations, the employer does not pay net wage compensations to employees and does not pay contributions for compulsory social insurances.

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For which period can an employer claim reimbursement of paid wage compensation?

The right to reimbursement of paid wage compensations to employees who are unable to perform work due to ordered quarantine in accordance with the ZNB and in accordance with the Act may be exercised by the employer for paid wage compensation from 1 October 2020 onward. On the basis of an application submitted pursuant to the Act Determining Intervention Measures to Prepare for the Second Wave of COVID-19 (hereinafter: ZIUPDV), the employer is entitled to a refund of paid salary compensations also for the period from 1 October 2020, if the period of the ordered quarantine of the employee lasts after that date.

The right to reimbursement of paid wage compensation to employees who are unable to perform work due to force majeure resulting from childcare obligations may be exercised by the employer for paid wage compensation from 1 September 2020 onward.

The above measures - the employer's right to reimbursement of paid wage compensations - are valid until 31 December 2020, with the Government of the Republic of Slovenia having the right to extend the measure of reimbursement of wage compensations due to ordered quarantine or inability to perform work due to force majeure resulting from childcare obligations by a decision for a period of six months.

For which period may an employee exercise his/her rights and obligations determined by the measure of wage compensations to employees due to ordered quarantine and to employees who are unable to perform work due to force majeure resulting from childcare obligations?

The rights and obligations of an employee who, due to the ordered quarantine in accordance with the ZNB and in accordance with the Act, is unable to perform work, are valid from 1 October 2020.

The rights and obligations of an employee who is unable to perform work due to force majeure resulting from the obligation to take care a child due to ordered quarantine or other external objective circumstance of inability to attend kindergarten or school, are valid from 1 September 2020.

Who controls the allocation and payment of wage compensations?

The ZRSZ. An employer who claims a reimbursement of wage compensations must enable the ZRSZ to have administrative and financial control over the fulfilment of contractual obligations. In the case of on-site supervision, the employer must provide ZRSZ access to computer programs, documents and procedures related to the implementation of the Act.

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What data on employees does the ZRSZ have a right to obtain for the purpose of the payment of reimbursements of wage compensations and for the purpose of supervision?

The ZRSZ has the right to obtain the following data from databases from the Health Insurance Institute of Slovenia, Pension and Disability Insurance Institute of Slovenia, the administrator of the Central Population Register and the Financial Administration of the Republic of Slovenia (hereinafter: FURS):

- Personal name,
- Unique Master Citizen Number (EMŠO),
- insurance basis and
- data on paid salaries and paid contributions.

For the purpose of supervising the fulfilment of contractual obligations of the employer, the ZRSZ also has the right to obtain evidence and documents directly from the employer, which show the manner of exercising the rights under the Act, wherein the employer must cover or exclude those parts of documents that are not necessary for determination of the reason for termination of employment and for service of such a document.

Who carries out the inspection of the implementation of the measure of reimbursement of wage compensations to employees due to ordered quarantine and to employees who are unable to perform work due to force majeure resulting from childcare obligations?

Labour Inspectorate of the Republic of Slovenia in accordance with the regulations governing inspection supervision.

In which cases (and to what extent) can an employer be penalized?

A fine of EUR 3,000 to EUR 20,000 shall be imposed on an employer who:

- pays wage compensations contrary to the Act,
- does not enable administrative and financial control of the ZRSZ.

A fine of EUR 1,500 to EUR 8,000 shall be imposed on an employer who employs ten or fewer employees if it commits the above offense.

A fine of EUR 450 to EUR 2,000 shall be imposed on the responsible person of the employer who commits the above offense.

A fine of EUR 450 to EUR 1,200 is imposed on an individual employer who commits the above offense.

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A fine may be imposed in an expedited procedure for an offense referred to in the Act in an amount higher than the minimum prescribed fines set in the Act.

INTERIM MEASURES IN THE FIELD OF EMPLOYMENT

Reimbursement of wage compensations paid to employees who were temporarily laid off

Who can exercise the right to a measure of partial reimbursement of wage compensations paid to employees who were temporarily laid-off?

Any employer in the Republic of Slovenia who is temporarily unable to provide work to employees due to the consequences of the epidemic, except:

- direct or indirect user of the budget of the Republic of Slovenia or the budget of a municipality, whose share of revenues from public resources in 2019 was higher than 70%,
- an employer who performs financial or insurance activity, which belongs to group K according to the standard classification of activities, and has more than ten employees on 13 March 2020,
- foreign diplomatic missions and consulates, international organizations, missions of international organisations and institutions, bodies and agencies of the European Union in the Republic of Slovenia.

Which employers are eligible for reimbursement of the paid wage compensations?

Entitled to the reimbursement of the paid wage compensations are employers, whose revenue in 2020 will be reduced for more than 20 % in comparison to 2019 because of the epidemic (by their estimation).

Employers who did not operate in the entire year 2019 and/or 2020 are also entitled to the aid, if they have suffered more than a 20 % decrease in an average monthly revenue in 2020 compared to an average monthly revenue in 2019.

Eligible to the aid are also employers who did not operate in 2019 at all and whose average monthly revenue in 2020 will decrease by more than 20 % due to the epidemic compared to the average monthly revenue in 2020 until 12 March 2020.

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<p>Notwithstanding the non-fulfilment of the above condition, those employers who have the status of a humanitarian organization under the Humanitarian Agencies Act or the status of a disability organization under the Disabled Persons Organizations Act are also entitled to compensation.</p> <p>If the above conditions are not met when submitting the annual reports for 2020, the beneficiary will have to return the received funds under the measure.</p>
<i>Until when (for how long) can an employer assign an employee to a temporary lay-off pursuant to the Act?</i>
<p>The eligible employer may assign an individual employee to a temporary lay-off for no longer than 31 December 2020.</p> <p>The Government of the Republic of Slovenia may issue a decision to extend the measure for the period of six months, but not longer than until 30 June 2021, under the condition, that Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, will be extended in year 2021.</p>
<i>How does the employer refer an employee to a temporary lay-off?</i>
<p>The employer refers the employee to a temporary lay-off in writing. The written referral shall specify the period of the temporary lay-off, the possibilities and manner of urging the employee to return to work early, and the amount of wage compensation.</p>
<i>For up to how many days can the employer request that the temporarily laid-off employee returns to work?</i>
<p>During the temporary lay-off period, the employee has a duty to return to work at the request of the employer for up to seven (7) working days in the current month. The employer must inform the ZRSZ in advance about its intention of temporarily laying-off employees.</p>
<i>To what amount of wage compensation is the employee entitled while being temporarily laid-off?</i>
<p>Amount of compensation is equal to the amount envisioned for the instances of a temporary inability to provide work due to a business reason (i.e. 80% of the basis). Compensation must not be lower than the minimum wage in the Republic of Slovenia.</p>
<i>To what amount of wage compensation is an employee, who uses the right to annual leave during the temporary laid-off period, entitled?</i>

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If an employee, in agreement with the employer, uses the right to annual leave during the temporary laid-off period, he/she has the right to a wage compensation for the time of using the annual leave in accordance with the act governing employment relationships.

What is the basis for the wage compensation for the temporary lay-off period, if the wage of the employee was reduced due to the determination of part-time employment with the employer?

The basis for the wage compensation is the salary or the salary compensation in the last three months before the determination of part-time work.

What is the amount of wage compensation if while being referred to a temporary layoff, the employee is entitled to absence from work or is entitled to part-time work?

If an employee is entitled to being absent from work when being assigned to a temporary lay-off or if he/she (during the temporary laid-off period) acquires a right to absence from work under the regulations on health insurance or parental care or other justified absence and acquires a right to appropriate wage compensation or the payment of contributions, wage compensation for the temporarily laid-off employees shall not be paid during this period.

If, when being assigned to a temporary-lay off or during the temporary laid-off period, an employee is entitled to part-time work and receives partial compensation under the pension and disability insurance regulations or is entitled to part-time work under the health care insurance or parental care regulations, the wage compensation to which the temporarily laid-off employee is entitled is paid in proportion to that time, and the employee retains the right to the payment of social security contributions under these regulations as if he/she was working.

What is the amount of partial reimbursement of wage compensation to employers for temporarily laid-off employees?

The amount of partial reimbursement of the paid wage compensation by the Republic of Slovenia amounts to 80 % of wage compensation and is limited by the amount of the maximum amount of the unemployment benefit specified in the law governing the labour market (i.e. EUR 892,50). 80 % of the wage compensation covered by the Republic of Slovenia includes wage compensation and all social security contributions ("gross I").

The amount of partial reimbursement of the wage compensation paid by the Republic of Slovenia may not exceed 80 % of the value of paid wage compensation.

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An employer who is a direct or indirect user of the budget of the Republic of Slovenia or the municipal budget, whose share of revenues from public sources was lower than 70 % in 2019, may claim a reimbursement of wage compensation only in the amount equal to the share of his revenues from non-public sources.

How does the employer exercise the right to reimbursement of paid wage compensations under the Act?

The employer exercises the right to reimbursement of paid wage compensations under the Act by submitting an application in electronic form to the ZRSZ within eight days of assigning employees to a temporary lay-off, but no later than 15 December 2020.

However, if the employer temporarily laid off employees already before the entry into force of the Act for the period from 1 October 2020 onwards, it may apply for reimbursement of wage compensation within eight days of the entry into force of the Act, if it meets all the conditions for exercising the right.

The application shall be accompanied by an estimate of the decline in revenue, for the correctness of which the employer is criminally and materially liable, and evidence of assigning employees to a temporary lay-off due to temporary inability to provide work for business reasons.

An employer whose employment is directly or indirectly co-financed from the budget of the Republic of Slovenia through special programs and can claim reimbursement of wage compensation only in the amount of the difference between full co-financing and other subsidy, states in the application the share of financing from the budget of the Republic of Slovenia in 2020.

Who decides on the application by which the employer exercises the right to reimbursement of paid wage compensations?

The ZRSZ decides on the application within 15 days.

When is an employer not entitled to the reimbursement of paid wage compensations?

The right to reimbursement of paid wage compensations cannot be exercised by the employer who:

- fails to meet mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration, collected by the FURS, if it has unpaid due liabilities on the day of submitting the application. An employer shall be deemed not to have fulfilled these obligations also if it had not submitted all withholding tax returns on

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	<p>the date of submission of the application for the period of the last five years up to the date of submission of the application;</p> <ul style="list-style-type: none"> • if bankruptcy proceedings have been instituted against it or if it is subject to liquidation proceedings.
<i>When is an employer reimbursed for paid wage compensations?</i>	
	<p>Partial reimbursement of wage compensation, except for employees for whom the payment of wage compensation is not borne by the employer, is paid to the employer monthly, in proportion or in full, on the tenth day of the month following the month of payment of wage compensation under the Act.</p>
<i>Who exercises control of the allocation and payment of wage compensations?</i>	
	<p>The ZRSZ. An employer claiming the reimbursement of wage compensation must enable the ZRSZ to exercise administrative and financial control over the fulfilment of contractual obligations.</p>
<i>Can the employer assign overtime work or reschedule working hours during the temporary laid-off period?</i>	
	<p>During the temporary laid-off period, the employer may not assign overtime work or reschedule working hours if such work can be done with temporarily laid-off employees.</p>
<i>In which cases must the employer return the received funds?</i>	
	<p>An employer who receives or has received funds in accordance with the Act must return the received funds in full if:</p> <ul style="list-style-type: none"> • during the period of receiving the reimbursements of paid wage compensations, does not pay wage compensations to employees; • it assigns overtime work or reschedules working hours during the period of receiving wage compensation, although this work could be done with temporarily laid-off employees; • it requests the employees to return to work and does not inform the ZRSZ in advance; • it initiates liquidation proceedings under the law governing companies during the period: <ul style="list-style-type: none"> - of receiving funds and - after the cessation of receipt of funds, which is equal to the period of receiving funds.
<i>Can the employer dismiss the employee for whom it is claiming reimbursement of wage compensation during the period of receiving wage compensation?</i>	

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During the period of receiving compensation for temporary laid-off employees, the employer may not, for business reasons, dismiss the employee for whom it claimed reimbursement of paid wage compensation, or terminate employment contracts for a large number of employees for business reasons, unless the redundancy program was adopted before 13 March 2020 and the employer did not claim a subsidy under Act Determining the Intervention Measures to Mitigate and Remedy the Consequences of the COVID-19 Epidemic (hereinafter: ZIUOOPE) or Act Determining the Intervention Measures to Contain the COVID-19 Epidemic and Mitigate its Consequences for Citizens and the Economy (hereinafter: ZIUZEOP) or ZIUPDV for these employees.

Who carries out the inspection of the temporary lay-off measure?

The Labour Inspectorate of the Republic of Slovenia in accordance with the regulations governing inspection supervision.

Can the measure of partial reimbursement of wage compensation for temporarily laid off employees be combined with other measures to support the retention of workplaces?

Yes, provided that the combined support does not result in overcompensation for the wage costs of an individual employee.

In which cases (and to what extent) can an employer be penalized?

- A fine of 3.000 EUR to 20.000 EUR is imposed on an employer who:
 - does not allow for administrative and financial control;
 - pays wage compensations in contravention with the Act;
 - during the period of receiving a partial reimbursement of wage compensations, assigns the employees to work overtime or fails to notify the ZRSZ in advance in the event that the employee is requested to return to work.
- A fine of 1.500 EUR to 8.000 EUR is imposed on an employer who employs ten or fewer employees if it commits an offense referred to in the first bullet point.
- A fine of EUR 450 to EUR 2,000 shall be imposed on the responsible person of the employer if he/she commits an offense referred to in the first bullet point.
- A fine of EUR 450 to EUR 1,200 is imposed on an individual employer if it commits an offense referred to in the first bullet point.

Since when is the measure of reimbursement of wage compensations to workers who were temporarily laid off valid?

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The measure is valid from 1 October 2020.

INTERIM MEASURES IN THE FIELD OF EMPLOYMENT

Extension of the partial subsidy measure to reduce full-time work

Until when can the partial subsidy measure for the reduction of full-time work be extended?

The regulation from ZIUOOPE, where the validity of the measure of partial subsidy measure of part-time work was valid until latest by 31 December 2020, is amended by the Act in such a way that the Government of the Republic of Slovenia may no later than by 20 December 2020, extend the measure for a maximum period of six months, but no longer than 30 June 2021, provided that the Temporary Framework for State aid measures in support of the economy in the event of the outbreak of COVID-19 is extended to 2021.

INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES

Emergency assistance in the form of basic monthly income

Who is eligible for the emergency assistance in the form of a basic monthly income?

An eligible person had to be registered to perform activities at least from 1 September 2020 until the entry into force of the Act and, due to COVID-19 epidemic consequences, cannot perform or performs economic activities to a significantly reduced extent even after the end of the COVID-19 epidemic, namely:

- a self-employed person who, on the day of the entry into force of the Act, performs an activity and is included in the compulsory pension and disability insurance on the basis of Article 15 of Pension and Disability Insurance Act (hereinafter: ZPIZ-2),
- a company member or shareholder of a company or the founder of a cooperative society or institution, who is a managing person and is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 16 of ZPIZ-2 and
- a farmer who is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 17 or the fifth paragraph of Article 25 of ZPIZ-2.

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES
Emergency assistance in the form of basic monthly income
<i>What is the amount of the emergency assistance in the form of basic monthly income?</i>
<p>Emergency assistance in the form of basic monthly income amounts to EUR 1,100 per month for the months of October, November and December 2020. Emergency assistance in the form of basic monthly income for the self-employed in culture who are registered in the register of self-employed in culture in accordance the Act on the Realization of the Public Interest in Culture and have the right to pay contributions for compulsory pension and disability insurance from the budget of the Republic of Slovenia is EUR 700 per month.</p> <p>Emergency assistance in the form of basic monthly income for eligible farmers who are exempt from the payment of employers' contributions for compulsory pension and disability insurance amounts to EUR 940 per month.</p>
<i>Who is not entitled to the payment of emergency assistance in the form of basic monthly income?</i>
<p>A person who may be eligible under the provisions of the Act but on the day of submitting the application for emergency assistance in the form of basic monthly income fails to meet mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration, collected by the FURS.</p>
<i>Is the emergency assistance in the form of basic monthly income exempt from all taxes and contributions?</i>
<p>Yes.</p>
<i>How does the eligible person exercise the right to the payment of the emergency assistance in the form of basic monthly income?</i>
<p>The eligible person submits a statement, through the information system of the FURS, stating that he/she is a person as defined by the Act and that due to the consequences of the COVID-19 epidemic he/she cannot perform economic activities or performs them to a significantly reduced extent.</p>
<i>On what basis does the eligible person make a statement? What is the condition for eligibility for the payment of emergency assistance in the form of basic monthly income?</i>
<p>The eligible person makes a statement based on its own assessment of the business.</p> <p>The eligible person shall be deemed not to be able to carry out the economic activity or to carry it out to a significantly reduced extent, due to the consequences of the COVID-19 epidemic, if the</p>

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES
Emergency assistance in the form of basic monthly income
<p>person's revenues in 2020 fall by more than 20 % compared to year 2019. If the person did not operate throughout the year 2019 or 2020, he/she is also eligible for the aid if his/her average monthly income in 2020 will decrease by more than 20 % as a result of the COVID-19 epidemic compared to the average monthly income in 2019. If he/she did not operate in 2019, he/she is entitled to aid also if his/her average monthly income in 2020 will decrease by more than 20 % due to the consequences of the COVID-19 epidemic compared to the average monthly income in year 2020 until 31 August 2020.</p>
What happens if the condition above is not met?
In this case, the person must repay all the aid.
When will FURS transfer the emergency assistance in the form of basic monthly income to the eligible person?
<p>To the eligible person who submits a statement from 1 October 2020 to 31 October 2020 for the month of October, FURS shall transfer the emergency assistance in form of basic monthly income on 10 November 2020.</p> <p>To the eligible person who submits a statement from 1 November 2020 to 30 November 2020 for the month of November or for the month of October and November together, FURS shall transfer the emergency assistance in form of basic monthly income until 10 December 2020.</p> <p>To the eligible person who submits a statement from 1 December 2020 to 31 December 2020 for the month of December or for the months of December and November or for the months of December and October or for all three months together, FURS shall transfer the emergency assistance in form of basic monthly income no later than 10 January 2021.</p> <p>The eligible person receives an emergency assistance in form of basic monthly income for an individual month from October 2020 to December 2020. If he submits a statement for several months in total, he is paid the sum of the emergency assistance in form of basic monthly income for individual months.</p>
Till when must the eligible person submit a statement via FURS information system in electronic form?
He/she must submit it by 31 December 2020.
Where is the template statement form published?
It is published on the eDavki portal.

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES
Emergency assistance in the form of basic monthly income
<i>Who pays the basic monthly income for the months of October, November and December 2020 after fulfilling the conditions?</i>
It is paid by the FURS.
<i>Does the entity which has exercised emergency assistance in the form of a basic monthly income and which has, since the enactment of the Act paid profits, purchased treasury shares or own business shares, paid bonuses to management or part of salaries for business performance to management, paid in 2020 or for 2020, any obligations?</i>
Yes, it must inform the FURS of such activities. It must also return the funds received after the service of the decision, together with statutory default interests, which run from the date of exercise of the right under the Act until the date of repayment.
<i>Until when must an entity which has claimed emergency assistance in the form of a basic monthly income and subsequently finds that it did not meet the conditions for its acquisition, notify FURS?</i>
FURS must be informed about this no later than the deadline for submitting the corporate income statement for 2020 or for the period including data for the period of the second half of 2020, or by the deadline for the submission of the income tax return for activities for 2020. The entity must repay the amount of aid received within 30 days of service of the decision. After the expiration of the deadline, it is charged statutory default interests according to Statutory Default Interest Rate Act (hereinafter: ZPOMZO-1). If the eligible person returns emergency assistance in the form of basic monthly income, because it does not meet the conditions for obtaining it and for the same period for which it received extraordinary assistance in the form of monthly basic income, it met the conditions for partially reimbursed lost income from Article 93 of the Act, it may within 30 days from the repayment of emergency assistance in the form of a basic monthly income, submit an application through the FURS information system. FURS shall pay the partially reimbursed lost income within 15 days of receiving the application.
<i>Who supervises the exercise of emergency assistance rights in the form of basic monthly income?</i>
Supervision is performed by the FURS in accordance with the law governing the tax procedure.
<i>During which period is the emergency assistance in the form of a basic monthly income valid?</i>

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES

Emergency assistance in the form of basic monthly income

The emergency aid measure in the form of a basic monthly income lasts from 1 October 2020 until 31 December 2020.

The Government of the Republic of Slovenia may, by 31 December 2020 at the latest, extend the measure by a decision for a maximum period of six months. In the event of an extension of the measures, the income shall also be paid for a period to be determined in accordance with the extension. The statement for the months for which the measure is extended is submitted by the eligible person by the last day of the month for which the measure is extended, and the FURS transfers the emergency assistance in the form of basic monthly income by the 10th of the month for the previous month.

INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES

Partially reimbursed lost income for the self-employed and company members for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations

Who is an eligible person for reimbursement of lost income if it, due to ordered quarantine at home or inability to perform work due to force majeure due to childcare obligations, due to ordered quarantine or other external objective circumstances of inability to attend kindergarten or school, cannot perform its activities and cannot organise work at home?

The eligible person is:

- a self-employed person who, on the day of the entry into force of Act, performs an economic activity and is included in the compulsory pension and disability insurance on the basis of Article 15 of ZPIZ-2,
- a company member or shareholder of a company or the founder of a cooperative society or institution, who is a managing person and is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 16 of ZPIZ-2 and
- a farmer who, on the day of the entry into force of the Act, is included in the compulsory pension and disability insurance on the basis of Article 17 or the fifth paragraph of Article 25 of ZPIZ-2.

The eligible person is partially reimbursed for lost income if he/she travels to a country on the green or orange list at the time of his/her departure from the Republic of Slovenia and was quarantined when crossing the border on his/her return to the Republic of Slovenia,

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES

Partially reimbursed lost income for the self-employed and company members for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations

because the country was on the red list or he/she has been ordered quarantine due to contact with an infected person or inability to perform work due to force majeure due to the obligation to child care due to the ordered quarantine or other external objective circumstance of inability to attend kindergarten or school.

Is partial reimbursement of lost income granted for the care of all children?

No, only for the care of children up to and including the 5th grade of primary school, children in adapted and special programs in primary schools with an adapted program and in institutions for the upbringing and education of children with special needs, and children who have certain assistance in the decision on orientation.

Can a person who is eligible for emergency assistance in the form of a basic monthly income under the Act also be entitled to partially reimbursed lost income for the same period?

No.

Is the partially recovered lost income exempt from taxes and contributions?

Partially reimbursed lost income is exempt from payment of all taxes and contributions.

What is the amount of partially reimbursed lost income?

The amount of partially reimbursed lost income is EUR 250 for each ordered quarantine or for the time when the person is unable to perform work due to force majeure due to the obligation to child care but not more than EUR 250 for 10 days, EUR 500 for 20 days and EUR 750 in one month.

How does the eligible person claim reimbursement of partially lost income?

For reimbursement, the person submits an application via the FURS information system, within 30 days from the service of the quarantine decision or obtaining other relevant proof that another external objective circumstance of inability to attend kindergarten or school has occurred, but no later than 31 December 2020.

In the case of an application for reimbursement of partially lost income due to another external objective circumstance of inability to attend kindergarten or school, the eligible person is obliged to attach to the application appropriate proof of the occurrence and duration of another external objective circumstance.

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES
Partially reimbursed lost income for the self-employed and company members for the duration of quarantine at home or inability to perform work due to force majeure due to childcare obligations
<i>When will FURS transfer the partially lost income to the eligible person?</i>
<p>To the eligible person who submits the application from 1 October 2020 to 31 October 2020, FURS shall transfer the partially lost income on 10 November 2020.</p> <p>To the eligible person who submits an application from 1 November 2020 to 30 November 2020 for the month of November or for the month of October and November together, FURS shall transfer the partially lost income by 10 December 2020.</p> <p>To the eligible person who submits an application from 1 December 2020 to 31 December 2020 for the month of December or for the months of December and November or for the months of December and October or for all three months together, FURS shall transfer the partially lost income no later than 10 January 2021.</p>
<i>By when must the eligible person submit the application via the FURS information system in electronic form?</i>
He/she must submit it by 31 December 2020.
<i>Who pays the partially reimbursed lost income for the duration of the quarantine?</i>
It is paid by the FURS.
<i>During which period does the measure of partially reimbursed quarantine income apply?</i>
<p>The measure of partially recovered lost income lasts from 1 September 2020 until 31 December 2020.</p> <p>The Government of the Republic of Slovenia may, by 31 December 2020 at the latest, extend the measure by a decision for a maximum period of six months. In the event of an extension of the measures, the income shall also be paid for a period to be determined in accordance with the extension. FURS shall transfer partially reimbursed lost income for the duration of the quarantine by the 10th day of the month for deposits received in the previous month.</p>
<i>What if the eligible person was paid emergency assistance in the form of a basic monthly income for the same period of time, as well as having been partially reimbursed for lost income?</i>
In such a case, the beneficiary is obliged to return the partially reimbursed lost income.

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INTERIM MEASURES FOR THE SELF-EMPLOYED AND MICRO-ENTERPRISES
Implementation of a measure to provide protective masks
<i>What is the scheme for using protective equipment from commodity reserves in enterprises?</i>
The Minister, responsible for supply, may decide to use up to 5 million protective masks in stock by the Institute of Commodity Reserves for general use, for the purpose of reducing the spread of COVID-19 in enterprises.
<i>Who are the eligible persons for obtaining these protective masks?</i>
Micro-enterprises with 1 to 4 employees, which, as a legal or natural person, deal with economic activity. The following also count as employees from the previous paragraph: <ul style="list-style-type: none"> • a self-employed person who performs an activity on the day the Act enters into force and is included in the compulsory pension and disability insurance on the basis of Article 15 of ZPIZ-2, and • a company member or shareholder of a company or the founder of a cooperative society or institution, who is a managing person and is included in the compulsory pension and disability insurance on the day of the entry into force of the Act on the basis of Article 16 of ZPIZ-2.
<i>What are the conditions for granting this (state) aid?</i>
The measure is implemented in accordance with de minimis aid rules.

INTERIM MEASURES IN THE FIELD OF EDUCATION AND SCIENCE
Exemption from payment for kindergarten
<i>Are parents whose children do not attend kindergarten from 1 October 2020 on due to the ordered quarantine exempted from paying for kindergarten for days of absence of the child from kindergarten?</i>
Yes. The amount of the reduced payment of parents for kindergarten, which is determined for them in accordance with the decision of the competent Centre for social work, is covered by the budget of the Republic of Slovenia. Private kindergartens financed in accordance with Article 34 of the Kindergartens Act (hereinafter: ZVrT) are entitled to receive reimbursement of the reduced amount from the budget of the Republic of Slovenia, namely in the amount of the payment that would be determined if the child

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was included in the same type of kindergarten program in a public kindergarten in the same municipality.

Who provides funds to the public kindergartens in the amount of parental exemption of payment?

The funds are provided by the municipality that founded the kindergarten or concession provider for all children included in this kindergarten, regardless of the municipality of residence of the children. These funds are reimbursed to municipalities from the budget of the Republic of Slovenia.

Who provides funds in the amount of parental exemption of payment for private kindergartens?

Private kindergartens, which are financed in accordance with Article 34 of the ZVrt, claim the amount of exemption from parental payment directly from the budget of the Republic of Slovenia.

How are parents granted exemption from kindergarten fees?

Parents are exempted from payment if they submit a decision on the ordered quarantine to the kindergarten for the child.

What if the kindergarten applied other intervention measures from the Act due to the ordered quarantine for employees?

If the kindergarten has applied for other intervention measures, it must deduct these funds in the request for reimbursement.

DEROGATION FROM THE PROVISIONS OF CERTAIN ACTS

Deviation from the provisions of the Health Care and Health Insurance Act

How many days can a worker be absent from work due to illness without a certificate of justified abstinence from work issued by the chosen personal physician?

Notwithstanding Article 29., 31. and 35. of the Health Care and Health Insurance Act and Article 54 of Patients' Rights Act, an employee may be absent from work due to illness without a certificate of justified abstinence from work issued by the selected personal physician for up to three consecutive working days (hereinafter: short-term absence due to illness), but only once in a calendar year.

How and when does the employee notify the employer of the absence?

The employee notifies the employer in writing or electronically of the short-term absence on the first day of absence.

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Are there any restrictions for the worker at the time of exercising the right to absence from work due to illness?

Yes, a worker may not engage in economic activity or move outside his or her place of residence while taking leave.

In the event that the employee violates the above, he is not entitled to the payment of compensation for the period of short-term absence from work due to illness.

Is the right to a one-time short-term absence due to illness exercised if the chosen personal physician finds that the employee is still temporarily absent from work due to illness or injury even after the expiration of the period of short-term absence due to illness?

No, the right to a single short-term absence due to illness is not exercised in this case.

Is the right to a single short-term sick leave considered to be exercised even if it lasts less than three consecutive working days?

Yes.

How is the compensation for the period of short-term absence from work due to illness calculated?

The compensation is calculated in the amount of the compensation that the employer calculates and pays to the employee due to illness in accordance with the eighth paragraph of Article 137 of Employment Relationships Act (hereinafter: ZDR-1) (the latter stipulates that in the event of an employee's absence from work due to illness or non-work-related injury, the amount of compensation to the employee's employer is 80 % of the employee's full-time salary in the previous month).

When does Health Insurance Institute of Slovenia (hereinafter: ZZZS) reimburse the employer for the compensation paid?

It shall be reimbursed within 60 days of the submission of its request for reimbursement.

When does an employer have to apply to ZZZS?

The employer must submit a claim for reimbursement in electronic form no later than three months after the expiry of the measure. The procedure for submitting a request is determined in more detail by the ZZZS.

In which case is the compensation not paid?

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If the employee does not notify the employer in writing or electronically of the short-term absence due to illness on the first day of absence and/or during the use of the short-term absence due to illness, he/she performs gainful activity or moves outside his place of residence.

Who supervises the implementation of the measure?

Supervision is performed by ZZSZ.

Until when is this measure valid?

The measure is valid until 31 December 2020. It may be extended by a decision of the Government of the Republic of Slovenia for six months.

DEROGATIONS FROM THE PROVISIONS OF CERTAIN ACTS

Deviation from the provisions of the Personal Income Tax Act

Is the employer's payment for testing of workers for SARS-CoV-2, ordered by the employer, considered a benefit?

No. The Act stipulates that, regardless of Article 39 of Personal Income Tax Act (hereinafter: ZDoh-2), the employer's payments for testing workers for SARS-CoV-2, to which they are ordered by the employer, are not considered a benefit.

Until when is this measure valid?

This measure is valid until 30 June 2021. The Government of the Republic of Slovenia may extend this measure for a further period of six months.

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Our law firm is actively following the latest COVID-19 developments. As always, you can contact us via e-mail info@kbp.si or telephone +386 (0)1 2445500, or you can directly contact the lawyer you are generally in contact with.

Law Firm Kavčič, Bračun & Partners, o.p., d.o.o.

Ljubljana, 20 October 2020

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