



# COVID-19 Updates

March 25, 2021  
Updated from October 1, 2020

## Global Benefits Bulletin – Special Edition

This special Global Benefits Bulletin contains information in relation to the COVID-19 pandemic. The original publish date of this document was May 14th, 2020 and has been updated as of March 25, 2021.

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## North America

### Canada

#### *All – COVID-19 – CRB/CRSB/CRCB/EI*

On March 17, 2021, Bill C-24, **Bill C-24, An Act to amend the Employment Insurance Act (additional regular benefits), the Canada Recovery Benefits Act (restriction on eligibility)** and another Act in response to COVID-19 received royal assent.

#### *CRB/CRSB/CRCB – International Travel*

- The bill amends the Canada Recovery Benefits Act (effective retroactive to October 20, 2020) to provide that all international travelers who need to quarantine or isolate upon their return to Canada, including people returning from vacation, would be made ineligible to receive support from any of the Canada Recovery Benefit (CRB), the Canada Recovery Sickness Benefit (CRSB), or the Canada Recovery Caregiving Benefit (CRCB) for the period of their mandatory quarantine or isolation. These changes would be retroactive to October 2, 2020.
- Individuals who would normally be exempt from the mandatory quarantine requirements under the Quarantine Act, such as health care workers who need to cross the border for work or truck drivers, would still be eligible to apply following their return to the country. An exemption would also apply to those who travel to receive a necessary medical treatment or to accompany someone who is travelling for such treatment and requires assistance.


#### *EI*

- The bill also amends the Employment Insurance Act (EI Act) in order to temporarily increase the maximum number of weeks for which regular benefits may be paid under the EI Act (by up to 24 weeks to a maximum of 50 weeks, for claims that are made between September 27, 2020 and September 25, 2021) and facilitate access to benefits for self employed persons under the EI Act.

*Courtesy of Aon Canada*

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## Canada (continued)

### All-COVID-19-CEWS

On March 3, 2021, the Department of Finance published a [Draft Legislative Proposal Related to the Income Tax Act \(Canada Emergency Wage Subsidy\)](#).

- The proposed changes would extend the current rate structures for the Canada Emergency Wage Subsidy (CEWS), the Canada Emergency Rent Subsidy and Lockdown Support from March 14 to June 5, 2021. Specifically, the maximum CEWS rate for active employees would remain at 75%
- With regard to furloughed employees, the government indicates that it intends to continue to align the CEWS rate structure with the benefits provided through Employment Insurance (EI) from March 14 to June 5, 2021. This means employers who qualify for the CEWS would be able to continue to claim up to a maximum benefit of \$595/week per employee to support remuneration of their furloughed workers.
- Through the pandemic, employers applying for the CEWS have demonstrated revenue declines by comparing revenue to the previous year. The Canadian government also indicates that employers will be able to continue to use a pre-pandemic 2019 reference month, effective for the upcoming periods from March 14 to June 5, 2021.

*Courtesy of Aon Canada*

### COVID-19- Occupational Health

Temporary removal of medical certificate requirements

From October 14, 2020), in response to the COVID-19 emergency, as a temporary measure, employees are not required to provide a medical certificate to take medical leave <https://www.canada.ca/en/employment-social-development/corporate/portfolio/labour/notice-covid-19.html#h2.06-h3.01>.

- For the complete information, consult: [Medical leave \(unpaid\)](#).
- On September 25, 2021, medical certificate requirements will be reinstated

*Courtesy of Aon Canada*

## US

### Employment Support Measures, Occupational Health, Health Care, Working Time, COVID-19 Guidance/ Economic Support Package

- The Departments of Labor, Health and Human Services, and the Treasury (the Departments) issued frequently asked questions (FAQs) addressing implementation of the Families First Coronavirus Response Act, the Coronavirus Aid, Relief, and Economic Security Act, and other health care coverage issues related to COVID-19. The FAQs provide information and clarifications for employers and plans. On March 1, 2021, the Internal Revenue Service (IRS) released Notice 2021-20, which provides guidance on the employee retention credit provided under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act, as amended by Section 206 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, for qualified wages paid after March 12, 2020, and before January 1, 2021. This notice is to provide employers with information about how to determine their eligibility to receive the employee retention credit, largely incorporating the concepts set forth in the Frequently Asked Questions (FAQs) posted on the IRS website and answering additional questions related to changes made by the Relief Act not addressed in the FAQs. IRS Notice 2021-20 is available [here](#).
- The Aon bulletin on the FAQs is available [here](#).

*Courtesy of Aon US*

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US (continued)

**Healthcare/Insured Benefits**

- The American Rescue Plan, signed into law by President Biden on March 11, 2021, includes several provisions related to employer health and welfare plans, including COBRA subsidies for employer-provided coverage; increase in subsidies for individuals who purchase coverage in the Exchange marketplace; and increase in the employer exclusion for dependent care assistance programs. The Aon bulletin, which contains more information on each of these provisions, is available here: [https://img.response.aonunited.com/Web/AonUnited/%7Bb758e026-e2e6-42a8-aa5c-bed31044b856%7D\\_LR-F-March-21\\_Employer\\_Health\\_Provisions\\_in\\_the\\_American\\_Rescue\\_Plan.pdf](https://img.response.aonunited.com/Web/AonUnited/%7Bb758e026-e2e6-42a8-aa5c-bed31044b856%7D_LR-F-March-21_Employer_Health_Provisions_in_the_American_Rescue_Plan.pdf)

*Courtesy of Aon US*

**Occupational Health**

- On March 12, 2021, the Department of Labor’s Occupational Safety and Health Administration (OSHA) launched a National Emphasis Program focusing enforcement efforts on companies that put the largest number of employees at serious risk of contracting COVID-19. The program also prioritizes employers that retaliate against workers for complaints about unsafe or unhealthy conditions, or for exercising other rights protected by federal law.
- In a related action, OSHA also updated its Interim Enforcement Response Plan to prioritize the use of on-site workplace inspections where practical, or a combination of on-site and remote methods. OSHA will only use remote-only inspections if the agency determines that on-site inspections cannot be performed safely. On March 18, 2021, OSHA will rescind the May 26, 2020, memorandum on this topic and this new guidance will go into and remain in effect until further notice.
- The news release is available [here](#)
- Information on the National Emphasis Program is available [here](#)
- The updated Interim Enforcement Response Plan is available [here](#)

*Courtesy of Aon US*



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## EMEA

### Austria

#### *Employment Support Measures/Paid Time Off*

The government has announced ([here](#)) a new phase for the Corona Short-Time Work (phase 4) from April 1, 2021 until June 30, 2021. The current phase 3 ends on March 31, 2021. It is expected that the scheme will start a gradual phase out after June 2021. Under phase 4:

- Employers will continue to receive a grant ranging from 80% to 90% of the workers' net salaries before the reduction.  
Working time can be reduced to 30%. Sectors that remain closed due to the pandemic can reduce working hours to zero.
- Job training courses would continue to be funded at 60%.

#### *Prior Updates Below*

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

### Belgium

#### *Responses to COVID-19 Pandemic*

- The Data Protection Authority has posted its latest guidance ([here](#)) regarding the use of temperature checks in the workplace.

### ★ Czech Republic

#### *Health Care/Employment Support Measures, Occupational Health, Compensation*

- The government has announced ([here](#)) the adoption of a final version of the Antivirus support scheme (#GGB October 22, 2020). Under the scheme ([here](#)), the state grants a subsidy to employers for workers' salaries. The scheme will be available until August 31, 2021.
- From March 1, 2021, employers can perform self-testing (i.e., testing without a health care provider) of their employees ([Info Here](#)). Also, the government has ordered ([here](#)) and testing of employees in the workplace for large (over 250 employees) and medium-sized (minimum of 50 employees) companies to continue operations. The state will fund four tests per employee per month. Companies can be fined for non-compliance.
- On March 4, 2021, the Senate approved a measure ([here](#)) that provides for an extraordinary contribution ("isolation allowance") of CZK 370 per day (maximum). The allowance will be granted to individuals who are in quarantine or isolation due to an infectious disease. Contract workers would also be entitled to the allowance if they participate in health insurance. The measure will apply retroactively from March 1 to April 30, 2021. The proposal must be signed by the president.

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## Estonia

### *Relieve for Social Security Payments and Pension Contributions*

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

## EU

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

- The European Agency for Safety and Health at Work has created a [website](#) covering workplace health and safety topics as employees return to work. It includes links to several resources that gives guidance on measures to prevent the spread of the virus in the workplace.

### *New Additions Below*

### *Temporary Relief Framework Extended*

- The European Commission has issued a press release, [Press Release No. IP/21/26](#), with provisions to extend and expand the temporary relief framework to support the economy during the pandemic. It includes extending all measures of the State aid Temporary Framework until December 31, 2021. The Commission will also enable Member States to convert "certain repayable instruments" granted under the Temporary Framework into direct grants (provided conditions of the Framework are met) until December 31, 2022.

### *Recommendation on Effective Active Support to Employment following the COVID-19 Crisis*

- The European Commission has published its [Recommendation on Effective Active Support to Employment following the COVID-19 crisis \(EASE\)](#) which aims to promote job creation and job-to-job transitions (including towards the digital and green sectors).
- It outlines a strategic approach to gradually transition between emergency measures taken to preserve jobs during the pandemic and new measures needed for a job recovery.
- EASE provides guidance to Member States on active labour market policies and indicates how Member States could use EU funds to support EASE policies.
- Also, Member States are encouraged to develop policy packages which should be comprised of three components including hiring incentives and entrepreneurial support; upskilling and reskilling opportunities; and enhanced support by employment services.

## France

### *Compensation, Unemployment Benefits, Working Time/Employment Terms and Conditions, Income Supplement for Workers, Occupational Health*

**Decree No. 2021-222** of February 26, 2021 extends the exceptional bonus by an additional three months (until May 2021).

- The exceptional bonus (for one or more months between March 2021 and May 2021 inclusive) is paid to persons registered as jobseekers.
- It is paid by the government to jobseekers who have received benefits (during the month in question) from the active solidarity income (i.e., household resources is lower than a lump sum) or a replacement income (i.e., insurance, solidarity, special schemes allowance); or those whose monthly income (for the month in question) is less than 900 euros.

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## France (continued)

- The range of the monthly amount of the bonus is 335 to 900 euros.

The Minister of Labor, Employment and Integration has announced [here](#) the extension of the exceptional aid until May 2021 (from February 2021). The emergency aid scheme allows those who have not worked “sufficiently” in 2020 due to the pandemic to be eligible for the unemployment benefit. If employees worked at least 138 days on a fixed-term or temporary basis (i.e., more than 60% of the annual working time) during 2019, they may receive a minimum income guarantee of 900 euros (net) per month. Payments are made at the end of the month. The last payment (for the month of May) will occur in June 2021.

### *Prior Updates Below*

The government has established procedures ([found here](#)) to recognize when COVID-19 will be considered a work-related disease. The recognition as an occupational disease allows coverage of health care costs up to 100% of health insurance rates, more favorable coverage of daily allowances, and an allowance (pension or capital) in the event of permanent incapacity.

Measures to facilitate a gradual return to “normal” activity were adapted by the government. The updated national plan establishes rules for companies returning to normal operations. Measures include:

- A distance of at least one meter between people is required. If this requirement cannot be met, wearing a mask is mandatory for employees.
- While teleworking is no longer required, it is still recommended.
- Telework is preferred for employees who are at risk of contracting “severe” COVID-19 or additional protection measures under “enhanced security conditions” should be implemented.
- The government has created a [website](#) which includes support measures for employers and employees as workplaces resume operations. Companies are encouraged to continue allowing teleworking; and, updated guidance was published [here](#) covering protocols for working remotely.
- The website also contains links to the [National Deconfinement Plan](#) and business advice which addresses workplace health and safety topics such as how to manage symptomatic workers and how to organize the workspace (i.e., must ensure four squared meters per employee).
- The government has created a [website](#) with information regarding COVID-19, and requirements for containment and travel.

## Germany

### ***Compensation, Paid-Time Off, Family Leave, Working Time/Employment Terms and Conditions, Income Supplement for Workers on Reduced Hours***

The legislation allowing employers to grant their employees a one-time, tax- and social security-exempt bonus of up to EUR 1,500 in kind or through financial allowances has been amended to extend this benefit until June 30, 2021 (under § 3 (11a) Income Tax Act [EStG]).

- The regulation covers all special benefits and bonuses paid to employees after March 1, 2020, until June 30, 2021. The special benefits must be paid in addition to the regular salary (i.e., it may not constitute deferred compensation from vacation, holiday pay, or as an offset against the employee’s salary).
- There must be a link between the bonus and the coronavirus pandemic (i.e., employer benefits based on an agreement or legal obligation existing before March 1, 2020, cannot be granted as a tax-free “corona bonus.”).
- Employers have the option to grant higher bonus payments, but the payments remain tax-free only up to EUR 1,500.

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## Germany (continued)

- The payment of a “corona bonus” is allowed in all sectors and for part-time or marginal employees.

The short-time work scheme ([here](#)) has been extended until December 31, 2021.

- There is an increase in the short-time allowance amount to 70% of the gross monthly wage (or 77% for affected employees with children) from the fourth month of entitlement and to 80% of the gross monthly wage (or 87% for affected employees with children) from the seventh month of entitlement. It applies to all employees whose entitlement to short-time allowance occurred before March 31, 2021.
- The access threshold under which only 10 % of the company’s employees (or a company department) must be affected by loss of pay now applies to all companies that will begin short-time work by March 31, 2021, and it will be extended until December 31, 2021.

An extension of the benefits to care for a sick child (**Kinderkrankengeld**) came into force on January 18, 2021. Under the extended scheme, both the parent and child must have statutory health insurance; the child must be under the age of 12 or is dependent on help due to a disability; and no other person living in the home can supervise the child. From January 5, 2021, until December 31, 2021:

- An allowance of 10 additional days (20 additional days for single parents) will be granted per insured parent for each child under 12 years of age or per each child with a disability. Each parent will be entitled to 20 working days per child (40 working days per child for single parents). If there are several children, each parent will be entitled to a maximum of 45 working days (a maximum of 90 working days for single parents). The days of one parent may be transferred to the other parent if there is an agreement with the employer.
- Child sickness benefits can be claimed if homecare for a child becomes necessary due to the closure of their school, kindergarten, class, or group caused by the pandemic; if compulsory school attendance has been suspended or access to child care has been restricted; or if there is an official recommendation not to provide child care.
- The child sickness benefits can be claimed for periods beginning on or after January 5, 2021 (the entitlement benefits may be determined retroactively). The benefit amount is usually 90% of the lost net remuneration.
- If the prerequisites are met, a parent does not have to use existing leave first in order to apply for child sickness benefits.
- Parents eligible for the benefit must apply to the statutory health insurance fund. The application form is located on the fund’s website.
- Child care before January 5, 2021, does not qualify for the new legislation, but compensation pursuant to the German Infection Protection Act is permitted.

## Greece

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

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

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## Ireland

### *Paid Time Off/Employment Support Measures/Compensation, Unemployment, Occupational Health, Parental Leave, Paid Time, Wage Subsidy Scheme, Healthcare, Government Agreement with Private Medical Providers for COVID-19 Patient Care Services*

The Ministry for Finance has announced that the Employment Wage Subsidy Scheme (EWSS) and the Covid Restriction Support Scheme (CRSS) will be extended until June 30, 2021 ([here](#)).

- The EWSS provides a flat-rate subsidy to qualifying employers based on the number of eligible employees on the employer's payroll and gross pay to employees.
- A reduced rate of the employer's Pay Related Social Insurance (PRSI) of 0.5% is charged on wages paid which are eligible for the subsidy payment.
- The CRSS provides targeted support for businesses directly impacted by public health restrictions which results in them temporarily closing or significantly restricting access to their premises. Eligible businesses can make a claim to Revenue for a payment known as an Advance Credit for Trading Expenses (ACTE). An ACTE is payable for each week a business is affected by the restrictions.

#### *Prior Updates Below*

- The Cabinet has approved a proposal to extend paid parental leave for parents of children born during the pandemic. Parents of children born after November 1, 2019 would be eligible for an additional three weeks. The leave would be taken in 2021 at a rate of €245 per week.
- The Department of Business, Enterprise and Innovation (DBEI) and the Data Protection Commission (DPC) have published guidelines clarifying how employers can implement the Return to Work Safely Protocol in a way that complies with their data protection obligations. The guidelines cover several subject areas such as temperature testing, the pre-return questionnaires, and contract tracing logs. The guidance is available [here](#) and [here](#).
- A Workplace Relations Commission (WRC) release COVID-19: Guidance notice for employers and employees warns that "where not covered under a contract of employment or an agreed attendance policy, there is no statutory entitlement for an employee to be paid by their employer in the event that they are absent from work" for COVID-19 treatment or quarantine.
- The Department of Employment Affairs and Social Protection has launched the "[COVID-19 \(Coronavirus\) Information for Employers and Employees](#)" website.

## Moldova

### *Taxation of Compensation and Benefits/Paid Time Off*

- The State Tax Service has published guidance (28.1.3.1.38) ([found here](#)) on employer expenses incurred because of the COVID-19 pandemic. Employers may deduct, for tax purposes, the expenses related to coronavirus testing and the purchase of protective equipment for employees.

## Netherlands

### *NOW3.0*

- The government has announced the extension of the NOW scheme until July 1, 2021. Under the scheme employers may receive a subsidy to cover salary costs. To be eligible for the scheme, employers will need to experience a revenue loss of 20% or more for the first period and 30% or more for the second period. The subsidy amount will decrease with each period: 80% for period one; 70% for period two; and 60% for period three. The maximum wage amount to be reimbursed in period one and two will be 2x the daily wage (EUR 9,538 per month). In the third period, this will be reduced to a maximum of 1x the daily wage. Information regarding the scheme is available [here](#).



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## Norway

### *Unemployment Benefits, Taxation on Compensation and Benefits/Paid Time Off, Paid Time*

The government is proposing to extend the period in which the increased daily unemployment benefit rate applies and the temporary layoff period until July 1, 2021. The proposal for the daily unemployment benefits is applicable to persons, who after October 31, 2020, have exhausted their right to daily unemployment benefits and who are unemployed or temporarily laid off when the proposal is implemented; and temporarily laid-off and unemployed persons who have exhausted their right to daily unemployment benefits before July 1, 2021. Also, if the proposal is adopted, employers will be able to temporarily lay off employees until July 1, 2021, even if the employees will be laid off for more than 52 weeks.

## Poland

### *Employment Support Measures*

- From February 28, 2021, under the **Shield 8.0** entrepreneurs from industries most affected by the COVID-19 epidemic can benefit from other forms of support. It includes downtime benefits, salary subsidies, subsidies to cover running costs of operations or exemption from paying ZUS contributions. Co-financing amounts to PLN 2,000 per month, up to the salary of one employee, taking into account the working time. Amounts can be obtained for a total period of 3 calendar months, starting from the month of submitting the application.

## Russia

### *Taxation of Compensation and Benefits*

- The Ministry of Finance has issued Guidance Letter no. 03-03-06/1/52672 which allows companies to deduct expenses incurred resulting from measures taken to prevent the spread of the COVID-19 virus. Expenses include the costs incurred for ensuring normal working conditions and safety measures, testing employees for the coronavirus infection and disinfecting the workplace.

## Serbia

### *Compensation, Tax Relief Measures and Wage Subsidy*

The government has adopted a new regulation that establishes a Program on Direct Aid to Private Sector Entities to Mitigate the Economic Impact of COVID-19 ("Regulation"). It is applicable to all resident companies

- The benefits include direct payments (made to the special-purpose "COVID-19" bank account of the company) in April, May, and June 2021 in the amount of EUR 130 per each full-time employee.
- Under the Regulation, companies cannot reduce the number of employees by more than 10%, in the period from February 13, 2021, until the expiration of three months from the last payment of direct aid. This restriction does not apply to employees whose fixed-term employment contract ended in this period.
- Companies cannot pay dividends in the period from February 13 until the end of 2021.
- Companies which receive the direct aid and reduce their number of employees by more than 10% within three months from the last direct payment or pay out dividends before the end of 2021, will lose the right to aid and must return the received amount with interest.
- Companies may apply for benefits by submitting a statement through the ePorezi portal of the Tax Administration, in accordance with the Explanation published on the website of Tax Administration which is available [here](#).

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## South Africa

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

- The Council for Medical Schemes has implemented regulations to compel private medical schemes to pay for COVID-19 testing as a prescribed minimum benefit (PMB). The PMB definition guideline: COVID-19 v4 ([found here](#)) requires private medical schemes to pay for testing as a PMB (under the [Medical Schemes Act Regulations: Amendment](#) if an individual meets certain protocols of symptoms and needs to be tested. Whether the results are positive or negative, the medical scheme is obliged to pay for the test. The guidelines also outline for medical schemes what they need to pay for in terms of COVID-19, treatment plans, and implications of COVID-19.
- The Department of Employment and Labour has [published guidelines](#) for employers on workplace preparedness during COVID-19. The guidelines cover topics including safe work practices, environmental controls, and protective equipment.

## Spain

### *Furlough Scheme Extended*

The government has issued Royal decree-law 2/2021 which extends the furlough scheme for force majeure to May 31, 2021. Employers need only to send communication to the labour authority and to the workers' representatives about the extension (i.e., employers are not required request administrative authorization or submit a collective application of employment benefits). Employees will continue to receive 70% of their base salary. Certain sectors and companies are exempt to social security contributions obligations until May 31, 2021 (i.e., most affected sectors; companies that are closed due to the government restrictions; and companies whose business activity is limited because of COVID-19 measures).

## UK

### *Paid Time Off*

The Statutory Sick Pay (Coronavirus) ([Suspension of Waiting Days and General Amendment](#)) (**No. 2**) Regulations 2020 (SI 2020/681) came into force on July 6, 2020. The statutory sick pay (SSP) entitlement now extends to individuals who self-isolate because someone in their "bubble" has COVID-19 systems. Also, the regulations amend the rules on the SSP entitlement for extremely vulnerable workers (i.e., those who have been advised to "shield").

- The Information Commissioner's Office (ICO) has issued general guidance for employers addressing workplace testing and vaccinations ([found here](#)).
- The Government has issued guidance on its Coronavirus Job Retention Scheme for "furloughed employees". The guidance is available [here](#).
- The government has created a website with information regarding COVID-19 [www.gov.uk/coronavirus](http://www.gov.uk/coronavirus).

### *CJRS extended*

- The [Coronavirus Job Retention Scheme](#) has been extended until 30 September 2021 and the level of grant available to employers under the scheme will stay the same until June 30, 2021. From July 1, 2021, the level of grant will be reduced and the employer will be asked to contribute towards the cost of their furloughed employees' wages. To be eligible for the grant employers must continue to pay furloughed employees 80% of their wages (up to a cap of £2,500 per month for the time they spend on furlough).


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## Argentina

### *Employment Terms and Conditions*

- The Ministers of Health and Labour, Employment and Social Security have issued Joint Resolution 5/2020 which clarifies that workers are not required to provide proof that they are not infected with COVID-19 when returning to their jobs. The Resolution further clarifies that the measures implemented by the government during the health emergency do not give employers the authority to require medical certifications concerning COVID-19 of employees as they go back to work.

## Brazil

### *Occupational Health*

The Special Secretariat for Social Security and Labor published [here](#) a Technical Note regarding the characterization of Covid-19 as an occupational disease. SEI Technical Note No. 56376/2020 / ME ([here](#)) clarifies the rules applicable to the analysis of the link between Covid-19 and work for the purpose of granting social security benefits.

## Chile

### *Employment Terms and Conditions*

**Law No. 21, 220** and **Decree No. 18** regulate teleworking/remote work.

Highlights include:

- Employers must provide equipment, tools, and materials for remote work or telework (including personal protection elements) for workers.
- The employer and worker may agree at the beginning or during the employment relationship upon the mode of remote work or telework.
- The place where workers will provide the services may be their domicile or another specific place.
- Employers are required to inform workers of safety and health conditions they must comply with when providing services from the home or other previously determined place.
- Remote working must be subject to the general working day rules. Also, workers are entitled to 12 hours of uninterrupted rest for 24 hours.

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## Australia

### *Occupational Health*

The federal Industrial Relations Minister has announced the release of new guidance material ([here](#)) for employers concerning the COVID-19 vaccine rollout. According to the guidance, generally, employers will not be able to require their employees to be vaccinated against COVID-19 because there are currently no laws or public health orders in Australia that specifically enable employers to do so. However, there are limited circumstances where an employer may require their employees to be vaccinated. The circumstances are fact dependent, based on the particular workplace and each employee's individual circumstances (i.e., whether there is a specific public health law or if there is language in the employment contract).

## China

### *Privacy/Occupational Health*

The Privacy Commissioner for Personal Data has issued [guidelines](#) regarding what medical or personal information an employer may obtain from employees in the workplace to prevent the spread of the virus. Request for such information must adhere to the general rule that measures to collect data should be “necessary, appropriate and proportionate”. Also, the relevant data should be processed “in an anonymised or de-identified” way.

## Hong Kong

### *Anti-epidemic Fund*

- The Government announced another round of [Anti-epidemic Fund measures](#). Measures include the extension of the Special Scheme of Assistance to the Unemployed under the Comprehensive Social Security Assistance Scheme to May 31, 2021 (from December 1, 2020). The scheme provides relief to sectors and individuals directly affected by Government's anti-epidemic measures. The Finance Committee of the Legislative Council approved the extension of the scheme ([found here](#)).

## India

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

- The Ministry of Health & Family Welfare has issued [guidelines](#) on measures to contain spread of COVID-19 in the workplace.
- The Insurance Regulatory and Development Authority of India (IRDAI) has issued circular [IRDAI/HLT/REG/CIR/156/06/2020](#) which permits life, health and general insurers to offer short-term health insurance policies (subject to guidelines) that will provide coverage for the coronavirus infection. The policies can be issued for a term of three months (minimum) to eleven months (maximum). Also, the insurers can offer the policies as both individual and group products. The measures outlined in the circular will remain in effect until March 31, 2021 (unless extended).
- The insurance regulator issued a circular ([found here](#)) regarding COVID-19 health insurance claims requiring insurers to communicate decisions on authorization for cashless treatment to the network provider within two hours from the “time of receipt” of the request and “last necessary requirement from the hospital either to the insurer or to the TPA whichever is earlier”. Also, final discharge decisions must be communicated to the provider within two hours from the time the final bill is received and “last necessary requirement from the hospital either to the insurer or to the TPA whichever is earlier”.
- The Ayushman Bharat health insurance scheme will cover the cost of COVID-19 testing and treatment in private hospitals for scheme beneficiaries.

## Launchpad

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## ★ Indonesia

### *Occupational Health, COVID-19 Vaccinations*

The Ministry of Health has issued Health Regulation No. 10/2021 concerning the Implementation of Vaccinations in the Context of the 2019 Coronavirus Disease Pandemic (COVID-19) ([here](#)). Measures in the regulation ([here](#)) allows companies to vaccinate their employees. The companies are required to coordinate their vaccination program with the government and ensure that the vaccination is free for recipients.

The President issued Presidential Decree No. 14/2021 (Article 13A paragraph 4) which contains measures making coronavirus vaccination for citizens compulsory. Those who are eligible for vaccination and refuse may be penalized (i.e., fines, delays or suspension of social aids, or delays or suspension of access to public services).

## Israel

### *Employment Terms and Conditions, COVID-19 Guidance*

- The Ministry of Health has launched "[The Novel Coronavirus](#)" website containing guidelines for the public covering work restrictions, online isolation reporting, and travel. The website, updated daily, also includes telephone numbers for home isolation and HMO hotlines.

## Japan

### *Employment Adjustment Subsidy Program Extended*

The Ministry of Health, Labour and Welfare has announced [here](#) and [here](#) that the 'exceptional treatment' of the Employment Adjustment Subsidy is extended until April 30, 2021. The subsidy scheme covers a portion of leave allowances companies pay to furloughed workers. It usually covers up to two-thirds of the allowances with the upper limit set at ¥8,370 per day per employee. Under the special measures introduced in response to the COVID-19 pandemic, up to the full amount is covered (daily cap set at ¥15,000). The subsidy scheme will gradually be brought back to normal in stages depending on how the situation continues to develop.

## Philippines

### *Occupational Health*

- The government has issued [Labor Advisory No. 17](#) and [Labor Advisory 18](#) which include guidelines for health and safety measures for employers resuming operations as well as who is responsible for bearing the costs.

## Singapore

### *Employment Support Measures*

- The [Jobs Support Scheme](#) is extended for up to six months (from April 2021 to September 2021) in Tiers 1 and 2 sectors with co-funding at 10% to 30%. The base tier of support each employer will receive depends on the sector in which the employer operates.

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

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