

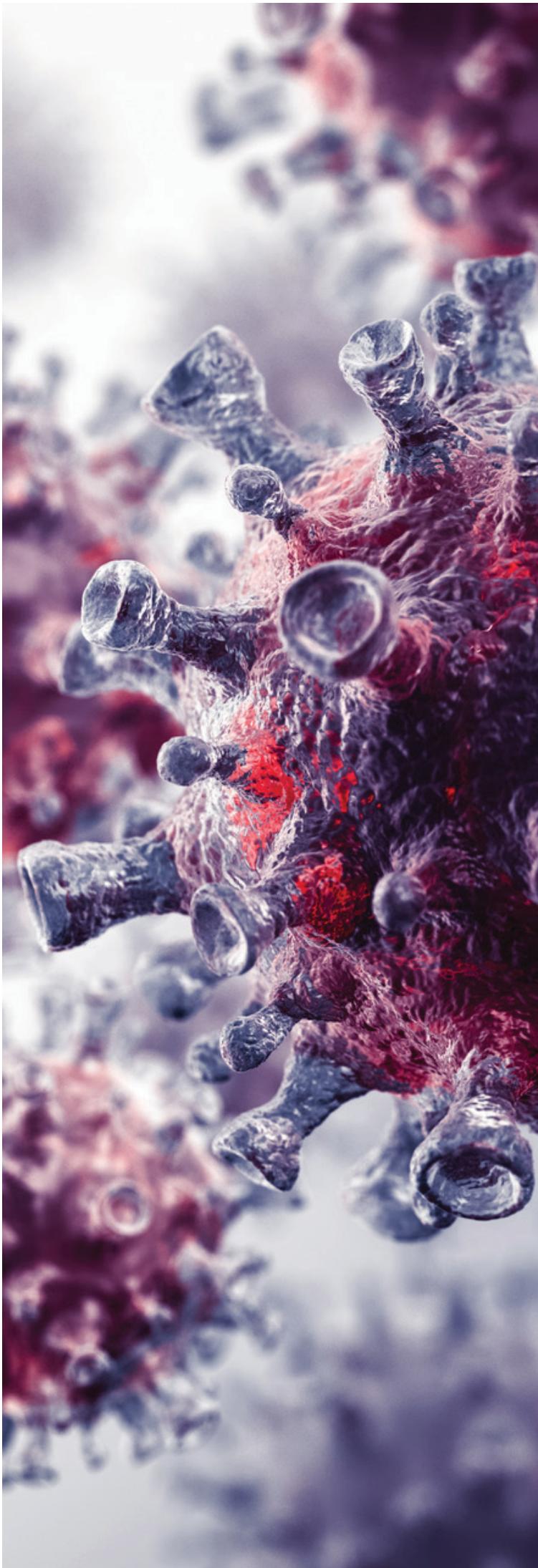


COVID-19:

Unprecedented Times, Desperate Measures

Virtual Round Table Series
Employment Working Group
2020

#IRPUBLICATIONS



COVID-19:

Unprecedented Times, Desperate Measures

The coronavirus pandemic has caused governments across the world to take measures that impact the movement of people rarely, if ever, seen in peacetime before. Understandably, this has adversely affected businesses and created a host of employment law issues in every country.

When the first case of coronavirus – or Covid-19 – was reported in Wuhan, China in December 2019, nobody could have guessed that within three months it would spread across the globe at lightning speed. Indeed, from the start of March hundreds of thousands of cases of the disease have been reported in more than 160 countries and territories, resulting in thousands of deaths.

The speed of the spread of the virus – declared a pandemic by the World Health Organization on March 11 – caught governments across the world off guard. And many have since reacted with draconian action. This includes travel restrictions, quarantines, curfews and event cancellations, and advising people to avoid all but essential contact with each other for the foreseeable future.

Of course, this has had a tremendous impact on employment and with employment law in ways that have never been seen before. For instance, with employees being told to stay at home, flexible working has become more common than ever, although in some professions it just isn't feasible. What this means for employers and employees – especially in terms of

payment for those employees who have to take time off because they are sick, to quarantine or self-isolate, or to take care of dependents – has never been tested and different jurisdictions are reacting in different ways.

With the Covid-19 crisis and the response to it among different countries evolving daily, employment lawyers are advising employers on what they can or cannot do to safeguard their businesses and their employees under existing legislation. And the disease is spreading faster than laws can be adopted – although some countries are starting respond quickly to take care of workers and ensure that businesses stave off bankruptcy.

The following discussion took place between IR Global members from x9 jurisdictions who are experts in employment law. Their wide-ranging discussion addresses several questions, through the lens of employment law, concerning the impact of the pandemic and how governments are/or aren't coping with the unprecedented demands being put on it. They also discuss how companies are, and can, respond to protect their businesses and their employees going forward into an uncertain future, certainly in the short term.



Andrew Chilvers
IR Global - Editor
Andrew@irglobal.com

Ross Nicholls

Business Development Director, IR Global

THE VIEW FROM IR

Our Virtual Series publications bring together a number of the network's members to discuss a different practice area-related topic. The participants share their expertise and offer a unique perspective from the jurisdiction they operate in.

This initiative highlights the emphasis we place on collaboration within the IR Global community and the need for effective knowledge sharing.

Each discussion features just one representative per jurisdiction, with the subject matter chosen by the steering committee of the relevant working group. The goal is to provide insight into challenges and opportunities identified by specialist practitioners.

We firmly believe the power of a global network comes from sharing ideas and expertise, enabling our members to better serve their clients' international needs.

Featured Members



ENGLAND

SHILPEN SAVANI

Partner, gunnercooke LLP

shilpen.savani@gunnercooke.com

Shilpen has a dual practice focused on dispute resolution and employment law. His expertise as a litigator is in high-value commercial dispute resolution and contentious corporate matters, often involving an international element. He has conducted a number of reported cases and cross-border disputes. Shilpen also advises and represents employers, employees and professional clients in all aspects of employment law. He has particular expertise in acting for senior executives, self-employed professionals and company directors in connection with their entire employment needs, including claims in the Employment Tribunal and the High Court.



NETHERLANDS

RACHIDA EL JOHARI

Partner, SAGIURE LEGAL®

rachida.el.johari@sagiure.com

As co-founder of SAGIURE, Rachida began her career as a lawyer in 2002 with C'M'S, an alliance of major law firms founded by the UK firm Cameron McKenna and the German Firm Hasche Sigle. Together with Jos Pothof, head of the International Employment Group, Rachida focused on the firm's major international clients and cross border work. In 2008 Rachida continued her career and corporate employment focus with Bird & Bird LLP in The Hague, an international law firm with offices across Europe, China and the Middle East.

Rachida joined forces with former C'M'S' and Bird&Bird colleagues to establish SAGIURE® in January 2014. Her background in International Trade & Company law is a key element of her business oriented approach. Her primary goal is to achieve solutions that promote and support the business endeavors of her clients. She acts as a trusted and valued strategic business partner for her clients' legal and executive teams.



FRANCE

LIONEL PARAIRE

Partner, Galion

lionel.paraire@galion-avocats.com

Admitted to the Bar in 1997 and founder of Galion, Lionel Paraire has a DESS de Droit des Affaires and a Magistère-DJCE (Masters in Business and Tax law) from the University of Montpellier.

He worked for six years with Cabinet Jeantet Associés, then worked at the firm Baker & McKenzie, and then Mayer Brown where he became Of-Counsel.

Lionel has been Senior lecturer at the University of Paris XII in Labour Law and European Labour Law. He is a member of Avosial, EELA (European Employment Lawyers Association), ANDJCE (Association Nationale des Diplômés Juriste Conseil d'Entreprise) and IBA (International Bar Association). He is also Senior lecturer at the University of Montpellier I (DJCE).

He has developed an acknowledged expertise in the area of individual employment relations and (high risk) litigation and dispute resolution. He regularly assists companies with restructuring and the labour and employment law aspects of corporate transactions.

Featured Members



US - NEVADA

LAURA THALACKER

Founding Member, Hartwell Thalacker, LTD.

Laura@HartwellThalacker.com

Laura Thalacker has been practicing employment law in Nevada for over 25 years. Prior to founding Hartwell Thalacker, Ltd in 2014 with her long-time friend and colleague, Doreen Spears Hartwell, Laura was a partner in the Litigation Department of Nevada's then-largest law firm. Laura focuses on representing employers in Nevada, throughout the U.S., and worldwide in employment law and litigation matters. Laura is a past Chairperson of the Nevada State Bar's Labor and Employment Section and is a Certified Senior Professional in Human Resources.

Laura defends employers in state and federal courts and before administrative agencies. In the area of human resources compliance, she is a trusted counselor and advisor for employers on a wide array of workplace issues such as discipline and termination, reductions in force, leaves of absence, prevention of discrimination and harassment, social media use, workplace investigations, wage and hour compliance, drug testing, confidentiality and non-competes. Laura also drafts employee handbooks, policies, and employment contracts and trains employees, managers and executives on various human resources topics.



US - CALIFORNIA

REBECCA L. TORREY

Partner, The Torrey Firm

rebecca@torreyfirm.com

Rebecca represents companies in litigation in federal and state courts nationwide. She is an across-the-board employment lawyer with significant trial experience representing management in bet-the-company cases involving wage and hour and fair credit class actions, trade secret, wrongful termination, discrimination and fair pay claims.

Rebecca provides strategic advice to companies aimed towards aligning personnel practices with an employer's culture, values and priorities and minimizing legal risk. She is committed to developing a client's understanding of the law to improve human resources practices and guide business forward. A frequent speaker and writer on key developments and cutting-edge legal issues, Rebecca is known for pragmatic, out-of-the-box solutions that support strategic growth.

Rebecca's clients include healthcare companies, professional services firms, entertainment, digital media and technology innovators, manufacturers and recyclers, and tax-exempt organizations, operating both domestically and internationally.



SLOVAKIA

ANDREA VASILOVA

Partner, VASIL & Partners

vasilova@vasilpartners.com

Andrea Vasilova is a partner of Vasil & Partners Law Firm, specialising in corporate, commercial and real estate law. She has been an attorney since 2003, when she was admitted to the Slovak Bar Association.

She began her career in 1999 as in-house lawyer for IPEC Management Ltd, one of the biggest property developers in the Slovak Republic. She was an associate lawyer with business consultancy firm ES Partners Ltd for two years before joining Vasil & Partners in 2004.

Andrea also graduated from the Economic University in Bratislava in the faculty of General Economics, specialising in finance, banking and investments. She has a doctor of law degree in commercial law and traffic policing from the Police Academy in Bratislava.

Featured Members



PORUGAL

RUI ESPERANÇA

Partner, Bind

re@bindrl.pt

Rui Esperança is a Labour Law attorney with experience in dealing with major legal problems, including M&A and restructuring. He is the former legal adviser to the Labour Secretary of State and worked on the Portuguese Labour Code (2003).

Rui is also the former legal advisor to the Portuguese Competition Authority (Autoridade da Concorrência) and has major experience with general Tort, Civil and Corporate Law.

His key specialties are:

Labour Law
Tort Law
Corporate Law
Administrative Law



SPAIN

EDUARDO ALEMANY

Partner, Alemany Zaragoza & Associates

ealemany@alemanyabogadosasociados.com

Currently a partner at an employment law firm founded in 1970, Eduardo is also a lecturer at the University of Barcelona and has been a member of the Bar since 1997.

Eduardo was director of the Department of Employment Law at EY Spain until 2011.

Eduardo is the Human Resources and Employment Advisor for his clients and offers his experience to improve Human Resources relationships.

Additionally, Eduardo has extensive experience offering advice in labour due diligence and coordination of integral restructuring processes that affect employees (integration after acquisition/company split-offs). He offers ongoing advising services to companies as well as labour advice in large-scale disputes across a variety of sectors.



AUSTRALIA

WIEBKE HERRMANN

Director, James Conomos Lawyers

wiebke@jcl.com.au

Wiebke guides her clients through the complex litigation process by prioritising open, honest relationships with an emphasis on communication. With qualifications in international business, Wiebke provides realistic, commercially viable solutions.

Wiebke has extensive experience in complex, large scale litigation and works across a broad range of matters including; insolvency, commercial litigation, property litigation and general litigation. Wiebke has over 10 years' experience in advising companies, directors and shareholders in relation to matters such as corporate governance, directorial duties, matters involving ASIC and prosecutions under the Corporations Act.

Through her work, Wiebke has gained experience and has learnt how to utilise disclosure software to effectively manage large scale litigation, reduce costs for clients and achieve resolutions. Having established herself as a pioneer in this emerging area of law, Wiebke has been invited to speak on a panel of experts, where she shared insight into the management of e-trials.

SESSION ONE

How are companies responding to COVID-19 (the coronavirus) and what practical suggestions do you have?

Laura Thalacker – US - Nevada (LT) As a result of an Emergency Order of Nevada's Governor Steve Sisolak, entered on March 20, 2020, certain "Non-Essential Businesses" in the State are closed or are having to change fundamental aspects of their operations to stay open. This means many businesses cannot operate at all, unless telework is available. "Essential Businesses," which are part of critical infrastructure as identified by the US Department of Homeland Security, as well as the Nevada Governor's March 20, 2020 Emergency Order, are allowed to remain open but must adopt social distancing and other safety measures.

One of the big issues in the US is a lack of available paid sick leave. A lot of people here live paycheck to paycheck. By some estimates, only around 40% of low wage workers in the US receive any paid sick leave. So, the government is trying to figure out how to keep people home if they are sick when they really need their pay checks to live. Legislation was recently passed at the federal level to provide emergency paid sick leave to employees of businesses with less than 500 workers. This law, however, with a focus on smaller companies, only covers around 20 percent of the US workforce.

Nevada is a little bit unusual as the legislature passed a law in 2019 that went into effect on January 1, 2020, requiring employers with 50 or more employees to provide paid sick leave to employees. And under the statutory formula, it basically works out that if you're a full-time employee working 40 hours a week, you would receive 40 hours of paid sick leave per year, and the employer has the choice of loading that up front at the start of the year or it can accrue over time.

But this Nevada law does not apply to businesses that have been in operation for less than two years. Likewise, smaller companies with under 50 employees are not covered (although federal legislation has now filled in this gap).

Shilpen Savani - England (SS) In England, it's similar to Laura's experience in Nevada. Companies have fought to stay open and continue to trade, but the human element has come to the fore very quickly. We have

extensive statutory provisions for most aspects of employment law, but not so much of it covers this unprecedented situation.

Employers initially responded by trying to strike a balance between their legal duty to ensure the welfare and safety of their staff with trying to keep their businesses going. The early steps taken in London, which I expect were similar to other places, included improved vigilance and sanitisation and trying to reduce unnecessary contact between individuals given the highly contagious nature of the virus. There was a surge towards working from home, and businesses also stopped holding meetings in person and switched to video meeting facilities instead.

There is existing statutory provision for unpaid leave for employees to look after dependents, and this has been enhanced by a government extension of the statutory sick pay provisions for employees who are sick, in self-isolation or looking after dependents. This is an important concession, but the truth of the matter is that in modern day Britain, surviving on statutory sick pay at a rate of £94.25 a week is almost impossible. This pandemic has highlighted a lot of failings in the country's social welfare provisions.

These steps were gradually overtaken with the UK government announcing a partial lockdown of the country, including the closure of all but essential retail outlets, with effect from 23 March 2020.

The urgent question of emergency down-sizing has arisen across industry sectors and most businesses have been forced to consider redundancies. This has triggered extensive rescue measures from the government aimed at deterring mass layoffs and supporting employed and self-employed workers alike.

My practical advice is continue trading if you safely can and preserve your workforce as far as possible, making use of the extensive economic rescue measures that have been made available. This will not only demonstrate your support for your staff in the short term but also ensure your business is equipped to bounce back when the pandemic passes.

Andrea Vasilova - Slovakia (AV) The first response of the companies to COVID-19 was that, where possible, the companies started to send their employees to work from home, as a prevention towards the spread of the disease, but also as a solution for those employees who had to stay home with the children because the primary and secondary schools were closed.

Thereafter, our government reacted to the spread of COVID-19 and there was an emergency declared in Slovakia, which means that the government adopted particular rules that have to be followed by the public, the authorities and private companies. With immediate effect all schools including universities were closed, all shops and businesses except of grocery stores, pharmacies and drugstores were closed, all public, sport and cultural events were cancelled.

The authorities shortened their service hours and asked people to arrange as much as possible for public services online. The borders were closed and only Slovak citizens and foreigners with residence permits were allowed to enter the country. All international freight (except of supplies) stopped, international passenger transport also stopped and the domestic transport has been operating on a reduced service. The aim is to let people stay home in order to protect themselves from the disease and also to stop spreading the disease.

For those people coming back to the country from abroad there is an obligatory 14 days quarantine period. Both employers and employees prefer working from home which is fully paid by the employer. But if the type of work does not allow working from home the employer is obliged to ensure employees' health and safety arrangements are put in place, or excluding business trips during the pandemics, by reducing the amount of people at work (to allow working at home and shift work), by arranging permanent access of the employees to disinfection and hygienic products.

In case of illness the employee is entitled to sick leave from which the first 10 days is paid by the employer (the first 3 days is 25% of average gross salary, from 4th to 10th day it is 55%). After 10 days, sick leave is paid by the Social Insurance Agency up to 55% and is unlimited.



Wiebke Herrmann pictured at the 'On the Road' Conference, Tokyo 2019

Those employees who have to stay home with children because of closed schools are entitled for a payment by the Slovak Social Insurance Agency called "nursing family members" for a maximum of 10 calendar days. However, this applies only to children up to 10 years of age, otherwise the employee has to take holiday or unpaid leave.

Rebecca Torrey - US - California (RT) Most employers, regardless of size, are working on increasing the availability of virtual work arrangements. There are some examples of large employers that moved quickly so that almost all their employees working from home weeks before the Stay Home Orders began. But some employees are able to work from home and others cannot because of the nature of their job. With the recent Stay Home Order from the Governor of California, and mayors in cities in Northern and Southern California, employers who didn't prepare for work from home and aren't in excepted functions are rapidly furloughing and laying off workers who can't work virtually.

Some US businesses are agile in conducting virtual business and have already set up the technology to facilitate continued business. Others have resisted that trend and are scrambling to get policies and equipment in place to make sure that they have secure access for people who now are remotely working. There are a lot of core businesses and jobs that simply can't be done from home.

One difference between Nevada and California has been that all employers of all sizes are required in California to provide a minimum number of paid sick days. However, the minimum number across a

large part of the non-metropolitan areas of California is three days so it would be impossible for a person to quarantine and be paid for the time needed to isolate and recover. There are areas of the US that have no legally required paid sick leave to date at all.

That is where the new federal Families First Coronavirus Response Act, effective April 3, 2020 helps tremendously with this basic paid leave shortcoming in the US. Along with significant federal funding appropriations to a number of social welfare programs and state unemployment insurance programs across the country, the Act provides two types of paid leave benefits temporarily through the end of 2020. One is two weeks (80) hours of paid sick leave for all employees who need to take time off work for medical treatment, isolation or quarantine, for themselves or to care for others. The second feature is paid family and medical leave at 2/3 pay for all employees working for a minimum of 30 days to take protected leave from work to care for their children who are at home because of school closures. There is a dollar cap on both programs, and it will be paid directly by employers who then offset federal payroll tax obligations (including Social Security) by the amounts they pay for either program. Employers are scrambling now to digest the new law, implement new policies and figure out how to cover the costs with their tax accountants.

Rachida el Johari - Netherlands (RJ) Coronavirus has been expanding at a very high pace over the past two weeks in the Netherlands. We are currently in semi-lockdown. Everybody has been requested to stay at home. Employees are working remotely,

restaurants and the entertainment industry are closed, schools and day cares are closed since March 16th, 2020.

Going outside is discouraged and it is emphasized to only go outside for groceries, or work that cannot be done remotely. We need to keep 1.5 meters distance and failure to do so can result in fines of almost 400 euros. People are requested to limit visitors in their homes to max 3, so the lockdown measures are reaching into the people's private homes. Last but not least all courts have been shut down for an indefinite period of time. Only urgent legal cases are being processed.

In the Netherlands facilities for employers and employees are already embedded in law, they have not been created because of the coronavirus. If you are on sick leave, you are protected for two years: during your continued period of illness, you remain entitled to your salary for two years.

People who are asked to work from home are, of course, not sick. So, if they are requested to stay at home and cannot work remotely, then that's a risk that is for the employer. Employees remain entitled to their salary because the only thing you need to do to remain entitled to salary during employment is to keep yourself available for work. So, when the employer decides that you need to stay home and does not have the facilities or the capability to offer you work from your home, then that's a risk for the employer. And he is under obligation to continue salary payment.

On March 17th, 2020 the Dutch government announced crisis measures to mitigate the effects of covid-19 on businesses and loss of jobs. The measures are detailed in the

so-called "Noodfonds Overbrugging Werkgelegenheid" (the "NOW-fund"). The NOW-Fund is of a temporary nature and will have immediate effect. Under certain (still to be determined) conditions the NOW-Fund can be extended for another 3-months.

As soon as the NOW-Fund is codified in legislation (the government said that they endeavour to do that within 2 weeks from March 17th) and the application process becomes operational, all applications for compensation under the NOW-Fund must be filed at the governmental body called UWV.

Companies that expect that their revenue loss will be at least 20% can apply for the compensation under NOW-Fund.

The NOW-Fund replaces the reduced working time facility (the "RWT Facility") that applied until 17 March 2020. Pending applications for the RWT Facility will be transferred to the NOW-Fund. If the RWT Facility permit has already been issued, this remains in force for the duration of the permit. It is no longer possible to extend the permit.

All new applications for compensation under the NOW-Fund will have to be filed at UWV. Applications can be filed once the legislation and regulation of the NOW-Fund come into effect.

The NOW-Fund will compensate for a maximum amount of 90% of the wage bill (loonsom, that's the entire wage sum on the employer's payroll and for which payroll tax is paid in The Netherlands), depending on the percentage of decrease in the company's revenues.

Based on the NOW-Fund application, UWV will provide an advance-payment of 80% of the expected compensation. For applications above a certain compensation amount (maximum amount still to be set by the government), an auditor's report will be required.

The actual revenue loss will be determined retroactively. A correction will be applied if the wage bill appears to have decreased during the NOW-Fund period. Any excess amount pursuant to the UWV 80% advance payment will need to be paid back. How the correction will be implemented has not been communicated yet.

The NOW-Fund will apply to employees who are on the employer's payroll with a fixed number of hours per week but also to on-call workers with flexible hours and agency workers.

Companies applying for compensation under the NOW-Fund must meet/agree to the following conditions:

- they must demonstrate that they expect their revenue loss to be at least 20% since 1 March 2020;

- they are not allowed to dismiss any employee for business;
- reasons during the NOW-Fund period; they must continue paying the employees' contractual salary.

It is not yet clear whether these examples will be included in the legislation. It is also not yet known what the exact definition of the "wage bill" is or will be. The main question is whether the compensation will also cover the (very) high salaries of managers and executives. Also it is not clear whether the compensation will also cover other salary benefits like pension and company car.

Wiebke Herrmann - Australia (WH) Rapid spread of the virus in Australia has meant that the government has had to implement strong measures. The government has forced many industries to close doors including restaurants (except for takeout) bars, beauty services, cinemas, entertainment venues, fitness and recreation centres, museums, and libraries. There can be no more than five people at a wedding and no more than 10 people at a funeral. The government's message is to stay at home unless it is essential. Essential means for groceries, medical supplies, exercise and work. The government considers that anyone who has a job as an essential worker has to keep working, but the government is also encouraging people who can work from home to do so. People are being urged to social distance themselves by staying 1.5 metres away from others. Australians can no longer leave the country and many Australian State borders have closed unless travel is essential.

We anticipate that further restrictions will be imposed shortly requiring any worker who is able to work from home, to do so.

Initially many Australian companies and businesses were implementing new workplace policies including a focus on hygiene and avoiding all face-to-face interactions unless necessary. If an employee is unwell, they must go home and stay home. If an employee has been in contact with someone who has tested positive for coronavirus or is suspected of having the virus, they must self-quarantine at home for a period of 2 weeks.

However, as the virus continues to spread implementation of technology has been the focus. Over the past week, the majority of businesses in Queensland, particularly law firms and accountants, are now already working remotely.

The most notable implication arising from these shifting work practices is what happens to employees who conduct work of a nature that is not able to be done remotely. This has raised questions regarding leave entitlements, especially where the employee is off work, but not sick themselves. In Australia, full time employees are entitled to a minimum of

10 days paid sick leave each year which can be used if an employee is caring for a sick family member and a minimum of 4 weeks paid annual (holiday) leave.

The question now for businesses is whether employees should be able to take paid leave and if that leave should be deducted from their ordinary sick leave entitlements, or whether the pandemic gives rise to the creation of a new leave classification.

For casual workers, the position is dire. They are employed on a daily basis when the need arises, with no guaranteed hours of work and they are not entitled to receive paid sick or annual leave. At the moment, the Government is yet to answer what solutions it is putting in place for the unsecured workforce or provide any guidance to businesses about leave entitlements. While we have a social security system to assist the unemployed, the system has been unable to cope with the amount of inquiries and applications.

To assist businesses, the Queensland State Government is creating a \$500 million loan facility, which will comprise of loans of up to \$250,000 with an initial 12 month interest free period to prevent businesses from collapsing during the coronavirus crises. Australian Banks are deferring loan repayments and offering interest free loans to small businesses. The Australian Taxation Office is providing relief options for businesses including payment deferrals & instalment variations for income tax, GST, PAYG instalments, FBT & excise by up to 4 months, low interest payment plans and potential remission of interest and penalties on tax liabilities incurred after 23 January 2020.

Lionel Paraire - France (LP) Like the rest of the world, France is being confronted by the coronavirus epidemic (Covid-19) that is threatening our social and business activities. Employers must adapt to the virus' progression and limit its spread.

Under French labour law, employers have a general safety obligation provided by law vis-à-vis their employees, requiring them to take the necessary steps to ensure their workers' safety and to protect their physical and mental health. This is an enhanced duty of care, which means that employers can avoid liability if they can prove that they have taken all the preventive measures provided by the French labour code.

As regards the Covid-19, preventive measures will mainly depend on the business sector, but some of the following may be of interest:

- Cancel or postpone work travel, travel in general and planned conferences; extend remote working (if and when possible); do video conferencing instead of meetings;

- Set-up and update a map of risks (review the Plan for prevention of risks as the case may be) and prepare and/or update the Business Continuity Plan;
- Inform and train employees on hygiene measures (washing of hands, etc.) and distribute recommended individual and/or collective protective equipment (masks, hydroalcoholic solutions, etc) as the case may be;
- Liaise with the employee representatives (CSE, CSSCT) as well as the occupational health doctor in order to follow the spread of the epidemic within and around the company.

Failure to take preventive measures could expose the employer to legal risks, particularly if the infection of an employee is considered as an occupational accident or as an occupational disease, in which case the employer could face a liability action in respect of its potentially inexcusable conduct.

On March 19th, the President Macron called on "businesses essential to our economy to continue their activity while complying with health and safety rules". He referred to "the companies' civic responsibility to continue their activity whenever possible". The same day, this position was conveyed by the Medef (French employers' federation) in a letter sent to all the companies' heads in France to urge them to "imperatively continue to produce during this period of containment".

Many companies have contemplated applying for partial activity, particularly after the Ministry of Labor announced an extension of the partial activity scheme by decree to be published in the following days. However, this does not necessarily mean that the coronavirus pandemic shall per se justify partial activity.

The idea from the French government is as follows:

- Facilities open to the public which are listed by the decree dated March 15th, 2020 supplementing the decree dated March 14th, 2020 (bars, restaurants, cinemas, shops, etc.) must close unless this same decree authorizes them to continue certain activities because they are essential. For example, retail stores must close but supermarkets are allowed to continue their activity while respecting sanitary measures ("mesures barrières").

As a baseline rule other businesses shall continue operating:

- either by having employees work from home. As stated by the Minister of Labor, "every work that can be performed from home shall be performed from home";

- or by complying with sanitary measures i.e. social distancing, marks on the floor, implementing protection means around employees in contact with the public, making personal protective equipment available to employees, etc.,

- By exception, partial activity may be implemented. However, applications will be scrutinized by the administration. It is, therefore, necessary to justify partial activity for each establishment or department : supply issues, cancellation of orders, etc. It should be reminded that the partial activity scheme makes it possible to adapt the business to the decrease of activity depending on departments on a case by case basis. This could lead either to complete closure of some departments or only to a partial reduction of working hours.

The main questions are: how long will this situation last and what impact will it have on human relationships? Rebuilding all that we have been achieving in terms of human resources will be a difficult and long process.

Employees will receive financial aid from the government which will amount to less than 50% of their average salary. If this situation continues over a longer period of time, the recovery will be very long.

Eduardo Alemany - Spain (EA) Unfortunately, Spain is one of the countries most affected by COVID-19 and so measures have had to be taken as a matter of urgency. Initially, employers sent their employees home to avoid contagion. They adapted their workplaces to respect and facilitate the employees' ability to provide their services while protecting their health.

After this, the Government decreed that those sent home due to COVID-19 will receive a financial benefit. Lastly, a legal system has been established so that companies that have to cease their activity can suspend their workers' contracts in order to receive state aid and maintain full health coverage.

In this case, the most important thing is people's health and family reconciliation should be encouraged so that employees can take care of their relatives.

For our part, we are trying to offer new options to clients to avoid traumatic situations by negotiating with employees' representatives and, above all, by providing flexibility.

SESSION TWO

The coronavirus is moving faster than the law – how are lawyers responding and adapting to this evolving crisis?

US - Nevada - LT The Nevada Legislature is currently out of session so there has not been new legislation adopted. However, Nevada's Governor has entered various Emergency Orders responding to the crisis, including closing all gaming establishment in the state and other businesses deemed non-essential.

Also, on March 18, 2020, per the instructions of Nevada's Governor, Nevada has temporarily waived certain eligibility requirements for unemployment applicants including a required seven-day waiting period and the requirement that employees demonstrate they are actively seeking suitable work.

The federal government in the US is having a lot of trouble responding to this. It's the Governors of the individual States and local (city and municipal authorities) and health officials that have really stepped up and are addressing the day-to-day impacts of COVID with emergency closures of businesses and schools, mandatory social distancing measures, etc.

In Nevada, state agencies are generally using the framework of existing laws to address unique challenges and novel questions during this crisis. The Nevada Health Response website has an information page for businesses and the workforce: <https://bit.ly/2vLwPJ>. This page includes a number of links to useful information provided by state agencies. For example, the Office of the Nevada Labor Commissioner has published an "*Employer & Employee Information Sheet on COVID-19*" and other guidance on a variety of questions like, "*what happens to an employee's paid leave if the employee is subject to a mandatory quarantine?*" Before COVID-19, this is not a question where there was any specific Nevada wage and hour rule. Now, we have guidance issued from the Nevada Labor Commissioner on March 11, 2020, that employers should not dock employees' sick leave or otherwise count it against employees if they are quarantined on a mandatory basis. However, if employees who are under quarantine want to use available paid leave, employers should allow them to do this.

England - SS We have a similar situation here again, with existing laws in England not equipped to deal with the sudden work-

place challenges posed by the pandemic including absences from work and layoffs on a mass scale. But after a slightly slow start the UK government has eventually announced a wide-ranging package of economic rescue measures. These include an emergency loan scheme for businesses and an extensive suspension of tax liabilities.

From a labour law perspective, the main development has been the announcement of the Coronavirus Job Retention Scheme which is open to all UK employers for at least three months. The scheme offers a grant of 80% of wage costs, capped at £2,500 per month employee, in return for placing employees on "furlough leave" instead of dismissing them.

There is also a scheme for self-employed workers called the Self-employment Income Support Scheme, which offers a similar taxable grant to the "gig economy" and includes freelancers, ride-hail drivers, many in the creative industries and independent tradespeople. The gig economy was initially overlooked by the government, but the announcement of the scheme following public pressure has come as a much-needed reprieve to the sector.

Slovakia - AV The same situation is in Slovakia. Initially, there was no change in legislation but the current government reacted to the evolving crisis by declaring the emergency and by adopting the harsh measures as mentioned in Q1. Moreover, the Slovak parliament was not functional for couple of weeks because we were awaiting the new parliament following the general elections from 29th February 2020. The new government will be appointed on 21st March 2020 and so the new parliament will start work. Their first task will be to adopt the measures which will help not only the companies and freelancers but also the employers to overcome this difficult period (i.e. deferred tax, social and health insurance payments, deferred loans payments, etc.)

So there is not a change to the legislation at this moment, and we're continuing to follow the Labour Code. If due to the current situation regarding the virus the employer needs to change their labour conditions as agreed with the employee in the employment contract, this may be made

only by the change of the employment contract on the basis of the mutual agreement of both contracting parties. In general, the employers are currently trying to make it easy for employees, so they allow them to work from home where possible. All measures adopted by the employers in this crisis have to be in compliance with the Labour Code and related laws.

US - California - RT I would echo Laura's comments. Until mid-March, action on the part of federal and state governments was painfully slow with respect to the rapid spread of the virus. The beginning responses took place on the county and municipal levels – issuing basic guidance and implementing limited restrictions to contain the infection. Few federal efforts occurred while the rest of the world responded with significant measures. The initial legal response was simply Presidential Executive Orders banning foreign nationals entering the US from a growing list of countries. Even that process was weakly implemented with haphazard efforts in screening cross-border movement.

In March, the first significant legislation was issued in terms of the Families First Coronavirus Response Act, as I mentioned earlier. Certain state and municipal governments have jumped into action with Executive Orders requiring people to stay home, limit business activity and make state social resources relating to food, medical care, and housing suitable for isolation. Those measures are fairly drastic compared to what we had before in the US. Businesses are alarmed by the increased costs they will shoulder and its impact on their ability to survive. And most people feel these efforts have come too late to beat the curve of rapidly growing infection rates.

Netherlands - RJ The virus is definitely moving faster than the law. Away from employee income where we are currently anxiously awaiting the rules for the application process and eligibility for relief under the NOW-Fund, there could be an impact on privacy laws, for instance. How to balance privacy and a need to deal with unpreceded consequences that reach into every corner of our working and personal lives.

Also, employers need to fulfil their duty of care to ensure employees are in a safe work environment. And if that means that employees need to be removed from the work environment or restricted in their liberty to move around because they create a risk for the work environment, then that's a decision that an employer must take and deal with the consequences when they reach that point. From a legal perspective, employers have a very valid set of arguments to defend any decisions they make that are sensible, objective and would be aimed at protecting their employees and others. This is a novel situation; it's unlike anything we have seen before in my working career.

As lawyers we are working around the clock to keep track of all developments, to ensure that we are prepared to guide our clients through the barrage of information they get on a daily basis towards a selection of the key elements for their own business. We are in continuous contact with colleagues in the Netherlands and our best friend firms abroad and the IR Global Network. Also in the legal profession this virus requires cooperation and a joint effort towards solutions. As legislation is still pending in the meantime we are guiding clients as best as we can in interpreting the governments announcements, assessing the legal merits of announced relief measures. We are also guiding employers in terms of taking cost-reduction measures and preparing for restructurings and forced dismissals if these become inevitable. Given the profound and global impact on our economy our expectation is that all the state funds and relief measures that are being made available will not be able to prevent substantial lay-offs.

Australia - WH At the moment the position with respect to leave entitlements remains as is under Australian law and businesses are having to consider and formulate their own policies. The Government is yet to provide any certainty to businesses as to how leave entitlements should be managed if an employee is sick with coronavirus, or has been in contact with someone suspected of having the virus and needs to be quarantined for 14 days. We anticipate a rise in demand for employment lawyers over the coming months.

However, the Australian Federal Government has already passed temporary amendments to insolvency and corporations laws in light of the challenges that will be faced by business due to COVID-19

which provide temporary relief for financially distressed businesses and individuals. The changes made are contained in Schedule 12 of the Coronavirus Economic Response Package Omnibus Act 2020 (Cth). The changes came into force on 25 March 2020 and will remain in for a period of six months. An example of some of the changes that will apply include:

- directors will be temporarily relieved from the risk of personal liability for insolvent trading, where the debts are incurred in the ordinary course of business;
- the threshold at which creditors can issue a statutory demand has increased from \$2,000 to \$20,000; and
- companies will now have 6 months in which to respond to a statutory demand rather than the previous 21 days.
- the threshold for a creditor to initiate bankruptcy proceedings against an individual has increased from \$5,000 to \$20,000; and
- Individual debtors will not have 6 months to respond to a bankruptcy notice rather than the previous 21 days.

Portugal - RE From what is known, the government is preparing an economic package for the more affected sectors (tourism, agriculture and several industries), but concrete measures are still unknown. This will likely have an impact in terms of labour legislation although for the time being it is impossible to know how and to what extent. As this is a rapidly evolving situation, what we see is that law makers are trying to delay decisions for those decisions to be as effective and accurate as possible.

Lawyers have to cope with multiple and insistent requests from clients regarding the breach of contracts based on force majeure which we are seeing happening every day. Until now special measures regarding this issue were not taken and clients have to adopt general clauses of force majeure in order to discuss the possibility of breaching valid deals and contracts. All this will likely end in countless and endless litigation within the next few years.

The government shared a Q&A <https://bit.ly/2UmK8L1> for employers and employees to know what measures have been passed and what tools can be used to ease problems. The real question here

is that reality is more adaptative and quicker than the law and/or the solutions law makers create to deal with this pandemic.

France - LP Even if the law is often moving slower than a crisis or society evolutions (e.g. the gig economy), the French government has been reactive and has already taken notable measures and regulations to inform the public and support business. In addition to the implementation of preventive measures, it is important to broadly communicate.

For example, the government has shared a Q/A in French (<https://bit.ly/2WCv5P8>), which is regularly updated in order to inform largely the population. From a labour perspective, the Ministry of Labour has also published a Q/A also in French (<https://bit.ly/2QPNMvk>) for employers and employees and keeps it updated according to the evolution of the spread. This includes:

- An emergency law to react to the COVID-19 outbreak dated March 23, 2020 has empowered the government to issue labour law Ordinances that will make it possible to delay the implementation of partial activity. This law expresses a state of sanitary emergency throughout the French territory for a 2-month period starting March 24, 2020.
- In addition to the measures related to the limitation of circulation with which French people are now familiar, this law lists the various areas in which the government is empowered to enact bills, in order to safeguard public health and provides for economic, financial and social consequences of the COVID-19 outbreak.
- Under Article 11 of the emergency law the Government is authorized during 3 months to act in order to limit the shutdown of businesses and the impact on employment, on the following:
 - set limitations on redundancies and mitigate the consequences of the decrease of business by facilitating and strengthening partial activity;
 - enable company or industry-wide agreements to authorize employers to impose or modify paid vacations dates, within the limit of six working days;
 - entitle any employer to unilaterally impose or modify the dates of additional rest days in

- lieu of overtime (RTT), rest days provided by fixed annual working time agreements and rest days allocated to the employee's time savings account, within the limit of ten days;
- enable businesses that are essential to the safety of the country or to the continuity of the economic and social life to implement more flexible working time rules, including weekly rest and Sunday rest;
- exceptionally modify the pay dates for mandatory and voluntary profit-sharing plans (accords de participation et d'intéressement);
- change the due date and payment conditions of the so-called "Macron bonus" (prime exceptionnelle de pouvoir d'achat dite "Prime Macron");
- amend the process for information and consultation of the employee representatives, in particular the Social and Economic Committee (CSE), to enable them to deliver solicited opinions within the appropriate time-frame and to suspend currently ongoing electoral processes of the members of Social and Economic Committees.
- Some of these decrees have already been published and some others will come over the next few days.
- Assistance of a lawyer is undoubtedly necessary to choose to prepare and implement preventive measures, but also to choose and implement the right recovery measure in order to limit the impact on the business activity.

Spain - EA As usual, we have had to adapt to regulations that have not taken this exceptional situation into account. The reality of the situation is moving faster than the regulations allow for. We must advise and help entrepreneurs in this new situation in which we must live and that we were not prepared for.

As a result of the state of emergency, activity has ceased in most companies and workers have had to leave their offices and begin teleworking. Workers are attending videoconferences instead of meetings.

When teleworking is not possible, health and hygiene measures have had to be adapted to the workplace. Finally, as a consequence of the state of emergency and the limitation of the movement of people, it has been decided that workers

should stay at home. The work system is going to change and, as a result of this global crisis, new situations are going to arise that will affect workers and employers.

The government is encouraging the reduction of employees' working hours and the state will pay them a benefit for the period in which they are not working. The government has also established financial aid for companies so that the impact on their economy is as small as possible. One of these states that companies will not have to pay social security for these workers until they are providing their services. In any case, small and medium-sized enterprises are going to suffer a huge impact as a result of this situation.

For our part, we are trying to offer new options to clients to avoid traumatic situations by negotiating with employees' representatives and, above all, by providing flexibility.

The main questions are: how long will this situation last and what impact will it have on human relationships? Rebuilding all that we have been achieving in terms of human resources will be a difficult and long process.

Employees will receive financial aid from the government which will amount to less than 50% of their average salary. If this situation continues over a longer period of time, the recovery will be very long.

their offices and begin teleworking. Workers are attending videoconferences instead of meetings.

SESSION THREE

How are specific industries or sectors and their employees impacted and what are the potential legal consequences?

Slovakia - AV I would start with our profession. At the beginning of this crisis we received the first the recommendations from the Slovak Bar Association regarding visits of clients in jail and custody and the courts. These are useful for the attorneys who practice the law and litigation. There is a special regime and the attorneys have to be checked before they are allowed to see clients in jail. However, it is recommended to reduce the visits a minimum. Also, the courts started to postpone the terms of the trials set in March 2020 to later terms.

Elsewhere, people working in the gig economy will be the first who will lose their jobs because employers will still have to pay regular employees, and this could be a problem. From the Slovak legal point of view in the gig economy there are strict restrictions in the Labour Code when, for how long and upon which conditions the employer can employ the employee for a short-time period. So, our gig economy is working mostly on the basis of freelancers and, if someone is working on the basis of the commercial contract, this will be the first person the companies are going to let go of because they have to pay regular employees. I think that there are tough times coming for the freelancers in the near future.

Also, for instance, the automotive industry will be impacted hugely as all four automobile factories announced a halt in production for at least one month due to COVID-19 and due to a decline in demand during the current crisis.

US - Nevada - LT So many workers in Nevada are directly and indirectly dependent on gaming and tourism for their livelihoods. These are Nevada's main industries and they have been massively affected. On March 17, 2020, Nevada's Governor and the State of Nevada's Gaming Control Board Chairperson ordered the shutdown of all gaming machines, devices, tables, games and equipment. The casinos and resorts have closed, and thousands of workers have been furloughed or laid off.

I agree that one of the sectors also being affected is the gig economy. There are a substantial number of gig workers in Nevada. For example, there's Uber and Lyft

drivers everywhere, freelance lawyers and other professionals, and restaurant workers who use apps to find side-jobs for the day. Even some exotic dancers – this might be unique Las Vegas – are gig workers as they go from job to job and rent their space at the clubs as independent contractors. Gig workers generally are self-employed, independent contractors (not employees) so they don't have paid sick leave or unemployment benefits. This creates a real social safety-net problem, especially during a crisis like this where the economy is largely shut down and it's nearly impossible to find regular gigs given business closures, safety concerns and social distancing requirements. The federal government in the US is currently considering legislation that would help these gig workers and provide certain benefits and payments for which they normally wouldn't be eligible.

Nevada employers that I'm dealing with are not panicking at this point. They are still hoping this is a short-term crisis. They value their workers and don't want to fire people because they want those workers to come back and be with them when the economy strengthens again. What I hear clients saying (and this is fast-moving and obviously could change next week) is that they're going to try to hold onto their workers and avoid extensive layoffs if at all possible. In that regard, there may be help from the federal government's Small Business Administration (SBA). Nevada was one of the first states in the US to receive state-wide approval from the SBA for low-interest federal loans to help small businesses and non-profit organizations that are suffering substantial economic injury due to COVID-19. And, for larger companies, there are currently efforts underway to pass legislation at the federal level to provide additional economic assistance.

England - SS In England, everything right now is being driven by the national drive for social distancing and efforts to leverage the emergency economic measures put in place by the government. We are also a country in partial lockdown for the moment, with all but essential shops required to stay closed. This has devastated the retail sector, though some online suppliers are still open for business. The restaurant and

leisure sectors have also been forcibly shut by government order, as have all gyms and public entertainment venues.

Working from home is viable for some, especially professional, financial and insurance services and other office-based sectors. But of course the retail sector doesn't lend itself to home working and the same is also true for manufacturing industries. Emptying a high street store or a factory floor is very different to emptying an office building and asking staff to work at home, which can be done much more readily.

In terms of the types of legal issues we are dealing with, there's a prevailing sense of crisis management where employers are trying to make informed decisions in a fast-changing scenario which requires decision-makers and leaders to be very responsive on a macro and micro level. My clients are working on contingency plans, looking at what their businesses will do in terms of survival strategies if the lockdown becomes an extended scenario.

The government rescue packages are very impressive, but the benefits have yet to be felt in the real economy and the earliest grants are unlikely to be paid until the end of April. There are also indications that it will take up to six months for the UK economy to return to some form of normality. So, there is still a need to survive in the short to medium term and this is placing businesses under immense pressure.

The "gig economy" in particular was facing devastation in recent weeks until the Self-employment Income Support Scheme was announced, and the importance of this can't be underestimated. After all, it is a sector that has doubled in size since 2016 and is now estimated to include one in ten working-age adults in the UK.

Business leaders are generally facing tough strategic choices and getting those decisions wrong can lead to a variety of employment claims including claims for unfair dismissal, breaches of contract, unlawful deductions of wages and failing to comply with statutory redundancy consultation procedures. But getting them



Lionel Paraire pictured at the IR Annual Conference, Berlin 2017

right could be the difference between those businesses which survive the pandemic intact, and those which sadly will not.

US - California - RT In California, we now have an interesting dilemma involving gig workers that is coming to a head. The state legislature last year made it very difficult to maintain contractor status and not be classified as an employee. Some reclassification occurred in response to the law, although there has been an active protest and effort to change the law back to when it facilitated a growing gig economy.

Now with most government aid focusing on employees, in terms of paid sick leave, extended paid leave and increased access to unemployment insurance, being a gig worker seems much less attractive because there is no social safety net and no universal healthcare. The new Stay Home orders now in effect in most metropolitan areas as a matter of health necessity, have had the effect of crippling hotels, restaurants and bars, especially smaller businesses, and the unemployment rate is jumping in businesses relating to retail, construction, transportation and tourism.

The movie and entertainment industries, along with theatres, distribution and advertising, has come to a standstill. All of that puts tremendous pressure on people living under a political and social system that

runs on the values of individualism, entrepreneurial spirit and limited governmental involvement.

With widespread panic and disappointment, many people wonder why the government can't help more to avoid this pandemic and a related economic disaster.

Netherlands - RJ The European Commission sent out a communication almost two weeks ago that they will not allow any company to go bankrupt because of coronavirus "Whatever it takes". Hundreds of billions of euros are made available by the EU and some countries including the Netherlands to offer basically a sort of a state aid.

As for sectors that are being severely impacted, the events and entertainment industries and restaurant businesses in the Netherlands are really being hit very hard because they have been completely shut down. Also, the hotel industry and aviation are being hit very hard with business and leisure travel being reduced to an unprecedented minimum. In the past year we have also had a huge rise in contractors, and if they are working in a sector where there is a lockdown and people are not allowed to come and work on site, these people are not paid. They are not the same as employees. It means they are not insured, they will not get the unemployment benefits, they will not get sick leave payments. If the

company that engages their services tells them they no longer need their services, there is no obligation to pay them unless it was agreed in the contract. So this huge pool of people can be severely impacted. That's a point of great concern.

Under the NOW-Fund independent contractors are offered the perspective of a compensation at a minimum level. Nothing compared to continued pay for employees who work for companies that are eligible for relief compensation.

The bottom line is that we are dealing with a situation where the law is not always to guide us. Our motto is that law does not run a business, its common sense that runs a business. That motto couldn't be more true in these COVID-19 situation. You need to use your own common sense, using your legal compass with the help of your lawyers, upholding integrity and an aim to do the right thing for your employees and business interests. Sometimes a business cannot wait for politics to offer the legal framework and rules of the game. Decisions may need to be made without a full picture of the legal framework, and hence with substantial or calculated risk. Maybe some decisions will prove to be bad ones but that bridge needs to be crossed when one gets there. If your business decisions are necessary you need to take them, but make sure that they are at

minimum sensible, objectively defendable, aimed at securing business continuity and preserving jobs. By ticking all those boxes you will have a good chance successfully defending your decisions in a court of law. That's my advice to employers. In terms of COVID-19 the minimum you should do is make sure that you are legally protected, to follow the instructions of the government, the World Health Organization, the Ministry of Foreign Affairs of Health. From a legal perspective, if you do not observe that bare minimum that creates exposure and liability. It is not difficult to hold someone liable who did not follow up on the nationwide communicated instructions for personal gain from a catastrophic crisis.

England - SS I agree completely. At the end of the day, this comes down to making informed management decisions on the ground and on a practical level to address the temporary – but extreme – business interruptions that lie ahead. You can expect support from the government in this crisis, but expecting the government to have a solution to every problem is naive and there may be underlying weaknesses in your own businesses that also need attention. The global economy is in intensive care right now and, as we're seeing, the law is simply not geared to provide all the answers.

Australia - WH All industries are affected in Australia. While some industries have not been forced to close, other industries are still very much feeling the pressure.

The fate of specific industries such as hospitality, tourism, entertainment, and beauty is unknown. Currently, they present severe ramifications for casual employees and independent contractors who are only legally entitled to be paid for work that is performed. This is particularly problematic in Australia given that one in four workers are categorised as casual.

In the short term, businesses have assistance. We are encouraging business owners to review their insurance policies, communicate as much as possible with their staff and speak to their landlords and bank now to implement a plan. To take advantage of loan deferrals and the banks and governments interest free loans. The new temporary changes to insolvency will also offer much relief.

The real concern is what will happen in six months' times. What happens when loan repayments recommence, interest rates kick in, insolvency laws return to a compliance period of 21 days and the ATO ceases to provide tax incentives and deferrals of payments?

Once a business re-opens they can anticipate much slower trade and income than prior to the coronavirus and additionally be faced with significant debt.

Whether the assistance being provided by the government will be enough to save these businesses in the long term is not yet known.

Portugal - RE Questions turn essentially around having less employees to do the work needed and the legal measures entered into force to cope with the virus outbreak. All this brings necessarily a disruptive reality to companies because demand is sharply decreasing which creates a negative impact on business relationships and therefore on several contracts.

Presently, as the outbreak is evolving but has still not reached a peak, companies are extremely nervous because they cannot assess the real economic and social impact of this new reality (new normal?).

Teleworking is the solution every company is envisaging to control the virus spread and keep functioning at the same time, even if economic activity is significantly slowing down. According to the Portuguese Labour Code, teleworking is comparable to "physical" work in what respects rights and obligations and is indeed being adopted widely. Moreover, suspension of labour contracts (lay off) is another forced tool for all companies and/or industries for which teleworking cannot be used. If that is the case 70% of 2/3 of wages are transferred to social security.

France - LP Industries and business sectors will be affected in a different manner and in a different timing, but all employers and employees will be affected at some point by the COVID-19. Companies that have businesses in China (like many French companies) have already been suffering production short breaks. Because of the weight of China in the production chain of numerous international companies, we can expect some direct consequences in many industries: automotive, pharmaceutics, construction; etc.

The epidemic will also heavily affect the tourism industry in France, the world's premier destinations. COVID-19 will then endanger hotels, restaurants, airlines, conference centres and other professional events.

From a strict labour legal point of view, the urgency is now to deal with the temporary business interruption, i.e. working with less people (ill employees, parents of ill

children, employees who have exercised their right to retreat from a situation that they perceive to be dangerous) and implement the right recovery measures.

This will have an impact on productivity and if the crisis continues, the business break will undoubtedly lead to redundancies over the next few months.

Spain - EA It must be taken into account that the main economic industry in Spain is tourism which highlights the huge impact this situation has on our economy.

The restaurant sector and small businesses have also been affected. With the state of alarm and the limitation of movement of people, all these industries have been hugely affected and the majority have had to close down. For this reason, the government has established measures to be applied immediately so that these sectors can stop paying wages and social security and their workers can receive financial help.

Another one of the most affected groups is the gig economy and the self-employed, given that their social insurance is lower and consequently they have more difficulty dealing with this situation. That is why the government is offering financial help that will allow them to better manage this situation. They will be able to pay their taxes later, will be offered more social insurance and will receive financial help.

In spite of all this and taking into account that this situation will continue over time, we hope that new measures will be implemented to help mitigate the existing circumstances and lay the foundations for a strong and speedy recovery.

Contacts

UK HEAD OFFICE

IR Global
The Piggery
Woodhouse Farm
Catherine de Barnes Lane
Catherine de Barnes B92 0DJ
Telephone: +44 (0)1675 443396

www.irglobal.com
info@irglobal.com

KEY CONTACTS

Ross Nicholls
Business Development Director
ross@irglobal.com

Rachel Finch
Channel Sales Manager
rachel@irglobal.com

Andrew Chilvers
Editor
andrew@irglobal.com

CONTRIBUTORS

**Shilpen Savani (SS)**
44 203 375 6066
gunnercooke LLP – England
www.irglobal.com/advisor/shilpen-savani

**Rachida el Johari (RJ)**
31 6 868 11 665
SAGIURE LEGAL®, Netherlands
www.irglobal.com/advisor/rachida-el-johari

**Lionel Paraire (LP)**
33 1 76 77 33 00
Galon, France
www.irglobal.com/advisor/lionel-paraire

**Laura Thalacker (LT)**
1 702 850 1079
Hartwell Thalacker, LTD, US - Nevada
www.irglobal.com/advisor/laura-thalacker

**Rebecca L. Torrey (RT)**
1 310 310 29 92
The Torrey Firm, US - California
www.irglobal.com/advisor/rebecca-torrey

**Andrea Vasilova (AV)**
421 220 906 400
VASIL & Partners, Slovakia
www.irglobal.com/advisor/andrea-vasilova

**Rui Esperança (RE)**
351 213 104 120
Bind, Portugal
www.irglobal.com/advisor/rui-esperanca

**Eduardo Alemany (EA)**
34 934 876 452
Alemany Zaragoza & Associates, Spain
www.irglobal.com/advisor/eduardo-alemany-romagosa

**Wiebke Herrmann (WH)**
61 730 048 200
James Conomos Lawyers, Australia
www.irglobal.com/advisor/wiebke-herrmann