

On 10 April 2020 the « Corona Mega Package » was published in the Official Gazette of the Republic of Slovenia which entered into force the next day. It amended some of the previously adopted measures and introduced the whole package of new ones. On 21 April 2020 the second « Corona Mega Package » was adopted by Slovene National Assembly, which entered into force on 1 May 2020.

Tax measures – Direct and Indirect

(e.g. payment deferrals, rate reductions...)

Employment-related measures

(e.g. state compensation schemes, training...)

Subject to certain conditions the measures for private-sector employers include the following:

- Partial reimbursement of wage compensations paid to workers by employers who are temporarily unable to provide workers with work as a result of the epidemic or because of force majeure
- Partial exemption from social security contributions,
- exemption from pension and disability insurance contributions for working employees
- reimbursement of compensations paid to workers by employers due to temporary absence from work because of illness or injury
- exceptional state aid for the legitimates (certain self-employed workers, religious employees, head of the (agriculture) holding farmer) in the form of universal basic income (UBI) in the amount of EUR 350 for March and EUR 700 for April and EUR 700 for May;
- social contribution and social security exemption for April and May for the legitimates (certain self-employed workers, religious employees, head of the (agriculture) holding farmer).

Recipients of the advantages on the basis of the Mega Anticorona Act, (namely: (i) partial reimbursement of wage compensations, (ii) partial exemption from social security contributions, (iii) exceptional aid in the form of basic income) are required to repay such advantages in case they would after the law entered into force distribute profits, pay allowance for business performance or bonuses to management in 2020.

Immigration authorities work is limited to urgent matters and they do not process any applications for work/residence permits. The legal period of stay for foreign nationals, legally residing in Slovenia as at 13 March 2020 is automatically extended for the period when temporary measures are in force.

Start-ups

- The state shall pay the employers' pension and invalidity insurance contributions for employees.
- Most employees shall get monthly supplement of EUR 200.
- Temporarily laid-off workers getting 80% of their wage, with the state paying all of this sum and the related social contributions (with some conditions).
- Self-employed and one-person companies significantly affected by the crisis getting 3-monthly basic income and social contributions paid by the state.

Economic stimulus measures

(e.g. loans, moratorium on debt repayments...)

- Deferral of 12 months for liabilities arising from bank loans, if the liabilities were not due up to the time when the epidemic was declared.
- Annual reports that would otherwise have to be submitted to AJPES (Agency of the Republic of Slovenia for Public Legal Records and Related Services) prior to 31 May 2020, may be submitted on 31 May 2020 at the latest.
- Certain measures were taken in relation or by the SID Bank and Slovene Enterprise Fund.
- Temporary differing of enforcement orders and enforcement procedures and temporary suspension of enforcement orders in tax enforcement procedures.

Start-ups

- Roughly EUR 600 million (with maximal flexibility regarding the repayment of loan and moratorium and now e.g. also possible to finance 100% of the project) coming from the state-owned export and development bank SID Banka, plus additional EUR 200 million from SID Bank for new financial measures (loans, credit lines) implemented directly or via banks to provide liquidity.
- The Slovenian Enterprise Fund with EUR 115 million available for SMEs, while the Slovenian Regional Development Fund offering a scheme under which companies can roll over debt.

Other measures and sources

- Aid in the field of internationalization

The 3rd Package – please browse the following link, which provides more information:

<https://www.gov.si/en/news/2020-05-20-government-adopts-the-third-anti-corona-package/>

The 4th package only prolonged some of the measures until the end of September 2020 and currently we are in negotiations for the 5th package (remote work, short time work, minimum wage, etc.).