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## STUDY ON THE EFFECTS ON THE LABOR RELATIONS CAUSED BY THE COVID-19 PANDEMIC WITH SUGGESTIONS FOR OVERCOMING THE CONSEQUENCES



Skopje, May 2020



СТОПАНСКА КОМОРА  
НА МАКЕДОНИЈА  
ECONOMIC CHAMBER  
OF MACEDONIA



СОЈУЗ НА СТОПАНСКИ  
КОМОРИ НА МАКЕДОНИЈА  
ВОДЕЧКА МАКЕДОНСКА ДЕЛОВНА МРЕЖА

**Note:**

The Study was prepared by Jovan Najdenovski, in cooperation with the Platform for Public-Private Dialogue consisting of the Economic Chamber of Macedonia, the Chamber of Commerce for Information and Communication Technologies - MASIT, the Economic Chamber of North-West Macedonia and the Association of Chambers of Commerce of Macedonia. The Study was prepared in coordination with EPI CENTAR International and the American people's support through the United States Agency for International Development (USAID). Opinions expressed in this Study on the effects on the labor relations caused by the COVID-19 pandemic with suggestions for overcoming the consequences belong to the authors. They do not reflect the United States Agency for International Development or the United States Government.

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## Resume

The purpose of the study is to analyze the consequences that the COVID-19 pandemic is causing on the labor market and the labor relations, including the legal regulations of various kinds prescribed as mandatory or recommended by the government and the World Health Organization, more precisely their application. The labor process and the labor market function in emergency conditions, temporary regulations, partially suspended regulations, and crisis/anti-crisis measures.

The conclusion is definite that the application of measures to deal with COVID- 19 caused changes in the organization of the labor process in the companies in terms of its organization and functioning during emergency conditions and affect the labor market in general.

The analysis of the consequences of COVID-19 on the labor market was performed by:

- Survey with a questionnaire of 40 questions, of which 5 questions for identification of the status of the surveyed business entity and 35 questions from the domain of labor relations and the labor market,
- Ten in-depth interviews with companies from different industries/sectors regarding the problems/consequences of COVID-19 on labor relations and the labor market,
- Insight and analysis of publicly available relevant statistical indicators for labor relations and the labor market,
- Summarizing the results and identifying common problems/consequences for business entities,
- Analysis of the results from the Survey and from the in-depth interviews,
- Formulation of specific Proposals for the reduction of the consequences of COVID-19 on the labor process/labor relations.

The general conclusion is that at the part of labor relations and the labor market, all industries (to a different extent), suffer damages which are:

- Current/critical
- Delayed/partially predictable by significance:
  - Short-term
  - Medium-term
- Material
- Immaterial

The mitigation or elimination of harmful consequences is seen in the adoption of measures/relief/exemption:

- Current
- Short-term equal to the period in which the damage lasted
- Medium-term

The measures consist of:

- Temporary fiscal or parafiscal exemptions or reliefs
- Temporary or permanent changes in the standards

Prevention is seen in the adoption of automatic application acts in the future emergency or crisis, which will allow companies to build internal rules for working in such situations.

As a result of the analysis, the following are articulated and proposed:

- 14 proposals for measures that do not have a negative fiscal or financial effect on the state budget, and
- 10 proposals for measures that may have a negative fiscal/financial effect on the state budget.

## Introduction

The World Health Organization (WHO) released statistical data in early March concerning the number of people infected with the virus, named COVID-19, according to which the level of spread of the virus qualifies as a pandemic. Consequently, WHO issued official recommendations of a health nature to prevent the spread of the virus and, at the same time, deal with patients in terms of their health treatment. It resulted in the adoption of specific formal legal measures in almost all countries of the world, which temporarily introduced regulations in favor of dealing with COVID-19. The regulation is in a form appropriate to national legislation, but the common thing is that it directly or indirectly affected almost all segments of life and work. It had a profound effect on all countries' economies and is expected to result in long-term changes in micro and macroeconomic indicators.

It is an indisputable fact that from a business point of view, in terms of income, most of the industries will have negative consequences in their operations during the period of validity of the measures in dealing with COVID-19, but also during the period that will follow as a period of stabilization or introduction of new measures or continuation of the old ones.

In line with the above mentioned, a particular problem is the impact of measures to address the pandemic on labor relations and the labor market. North Macedonia is no exception to this phenomenon. The established system of labor relations is specific from the aspect of the previous history of development and standardization of the same and their current factual and normative formulation for working conditions in normal circumstances. It also includes the future growth concerning the planned development of society, state, and business sector in assumed normal circumstances. The labor market in North Macedonia should be taken into account towards the labor relations understood as the labor process's organization and the rights and obligations between the employers and the workers. It is especially important to consider when evaluating some of the problems and suggestions because (for reasons that will be explained below) there are significant differences in the country in the actual numbers of employees and the unemployed (in general and by profession) in regards to the official statistics, differences in the perception of the position in the relations between the workers and the employers and the intermediaries in the labor market.

## I.

### Access to analysis and used data

The approach through which the research, analysis, and proposed measures are based is a combination of primary quantitative and qualitative methods of data collection, basic analysis, and conclusion. Positive experiences and good practices were used, a doctrinal approach appropriate to the subject matter, assessment of norms, experiences of the business sector, and common-sense conclusions and assessments. The use of international experience and comparative analysis has not been taken as a moment of overriding applicability. It is due to several reasons for the objective non-reference of multiple data due to substantial differences in the labor market and the organization of labor relations. However, some of the measures related to labor relations and the labor market are given (just as an example) only to European countries (the latter because there are too many differences in the formal legal order of labor relations in non-European countries and systems).

#### *Stage 1 - Survey / Questionnaire*

In the first phase, we prepared a harmonized questionnaire of 40 questions. There were 5 questions for general indexation of the profile of the business entity and 35 questions intended for the domain of labor relations. The formulation of the questions is done in a way to allow the possibility to understand the questions and their identification in a real situation, at the same time taking into account to cover only the labor relations/categories/legal institutes that are regulated by law or other regulation. The answers are based on the principle of offered answer options by choosing the most accurate or closest option. The survey covers companies from several sectors-industries in the country. The questionnaire is lexical and formulated to be understandable and can be answered in an optimal short time (12 minutes of simulated time).

#### *Stage 2 - In-depth interviews*

In the next phase, at least 10 conversations were conducted in the form of in-depth interviews on a semi-conducted principle of the topic, with companies from different sectors – industries. The companies were given thinking directions and to prepare for the interviews with some of the pre-formulated questions and conversation segments. They were also entirely free for part of the questions and suggestions that they point out exclusively of their own free will and assessment. The interviews were conducted through Skype/telephone conversations on one or two occasions. The interviewees' opinions and suggestions were given narratively and unsystematically. They were translated into specific remarks and requests by grouping and articulation after the predominance of similarity. Some of the given proposals are proposals of only one or two interviewed companies. Still, during the interviews, they were pointed out to the other interviewed companies, and they agreed in full or in part with them.

The list of interviewed companies:

- Wabtec – MZT AD Skopje, production of brake equipment for railways
- Sintec Specific DOO Skopje, specific construction work
- GEONET GPS DOO Skopje, vehicle tracking and security software
- CodeIT SOLUTION DOOEL Skopje, ICT – software
- FRIKOM BEOGRAD DOO Skopje, production and distribution of frozen food
- ESI Employment Skopje, private temporary employment agency
- БЕТА ШПЕД ДООЕЛ Скопје, freight forwarding and transportation
- TA ARBO TRAVEL Skopje, travel agency A license
- KLINIKA JURIS DOO Skopje, legal consulting
- Catering company with restaurant activity and organization of events

### *Stage 3 - public statistics and publicly shared information*

We did not receive nor use official data submitted by the Employment Agency (EARM), the State Statistical Office (SSO) and the Public Revenue Office (PRO) in the part of statistics for the latest processed and available period regarding the total number of employees in the state and structure by sectors, payment of contributions from salaries and by sectors, and in particular the number of terminations of employment.

We only used publicly available data from the official websites of the institutions mentioned above. But for their accuracy and if they are updated, there is a reserve given the lack of officially accurate information.

They are used as indicators of publicly available information given in the media and information and suggestions of professional associations and organizations.



## Current state and accuracy of the findings

The conducted surveys, as well as the interviews, have reference importance in terms of accuracy of answers and their correlation with the reasons, consequences, and proposals for the period from the beginning of the implementation of recommendations in dealing with COVID-19 through the period of application of measures and regulations in dealing with COVID-19, as of 07.05.2020, as the day of the completion of the in-depth interviews with ten companies. Hence, the identified problems, obstacles, negative effects, and proposed measures are in the context of the current situation and expected trends in the near future. In addition to thorough statistical indicators, it is based on the business sector's experiences and practices.

The statistical indicators whose source are the pages of EARM, PRO, and SSO, were taken with the status of 18.5.2020, in real-time and on the links given further in the text and the provided data.

Data on labor relations measures in Serbia, Slovenia, Croatia, Germany, and Italy were taken as of 18.5.2020, in real-time and on KPMG links given further in the text in addition to the data provided.

All interviewed companies underline that the consequences and measures proposed in the form of requests/proposals, in part, are motivated as a way to solve acute problems and conditions that now we can perceive and assume. However, some of the proposals and conditions will probably apply in case of a repetition of the same or similar situation in the future. Still, it is emphasized that there should be a system of measures and solutions in the form of a plan that will be automatically applied if a similar situation happens. This way, both the government and the business community and the citizens will be able to make plans, taking into account the future possibility of working in emergency conditions according to pre-defined rules.

As stated above, the conclusions on the consequences and the proposed measures should be evaluated and accepted in the context of the specific period in which from a formal-legal point of view the regulation that directly and indirectly refers to labor relations and the labor market: the existing (regular) regulation in the form of laws (primarily the Law on Labor Relations, the Law on Health and Safety at Work, etc.) and collective agreements, as well as the renaming of acts adopted in a state of emergency.<sup>1</sup> These acts directly regulate the obligations and ways of organizing the labor process and labor relations in emergency circumstances, providing for mandatory changes in the organization of work, restrictions on the mode of operation and movement, suspension of part of the regular labor regulation and prescribing temporary solutions (paid absences) from work, dismissal, annual leave, etc.) as well as part of the financial measures for assistance to the employers in the part of

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<sup>1</sup> ANNEX 1 - List of Decrees with legal force; Decisions; and Recommendations

the payment of the salary in a specific volume, under certain conditions and with certain subjects.

A significant remark that must be taken into account when evaluating specific proposals for overcoming the consequences of the crisis (especially those of a non-economic nature) is the fact that North Macedonia has a traditional concept of labor/work regulation that relies on the premise of high unemployment, as opposed to the real situation of a weak labor market with a shortage of both specialized and general staff profiles. Additionally, the ratio of labor/work regulations is through the prism of favoring the employee's position over the employer with a traditional approach to the employee as a "normal/natural" weaker contracting party. The reality is the opposite in the predominant part of industries/sectors.

## II.

### Analysis and findings

#### Survey/Questionnaire

The analysis includes the total general results obtained in the form of answers to the questions from the Survey of all surveyed companies, regardless of their sectoral/industrial affiliation. It also includes several extractions by sectors/industries and a comparative review of small versus large companies. The anonymous survey is by answering a dedicated questionnaire for labor relations of forty questions. The questions are formulated to correspond to the labor or work relations that are regulated by law or a collective agreement. The offered answers are formulated following the normalized conditions, but an option for consequence-situation has been provided, which may have eventually appeared, but which has not been standardized.

From the attached excerpts from the survey, we can certify that there are proven consequences in all sectors from the application of the measures in dealing with COVID-19. Some of the consequences are reflected as factual or legal problems, i.e., increased effort and unproductive spending of time and staff to adjust to the circumstances without significant negative financial effects. On the other hand, many measures entail a negative financial consequence. From the attached excerpts for each sector individually, we can conclude that there are problems and implications in the field of labor relations in each sector. In contrast, from the excerpts of cross-sectional data on all issues in all sectors, a comparative analysis can be made to see which sector feels which consequence is greater or lesser.

As an illustration and reference indicator for the reasons on how companies think when they propose measures, given at the end of this document, the global statistics (derived from the survey) should be taken into account. Although this is the most general overview, it clarifies why the measures proposed by business entities are as given at the end of the document.

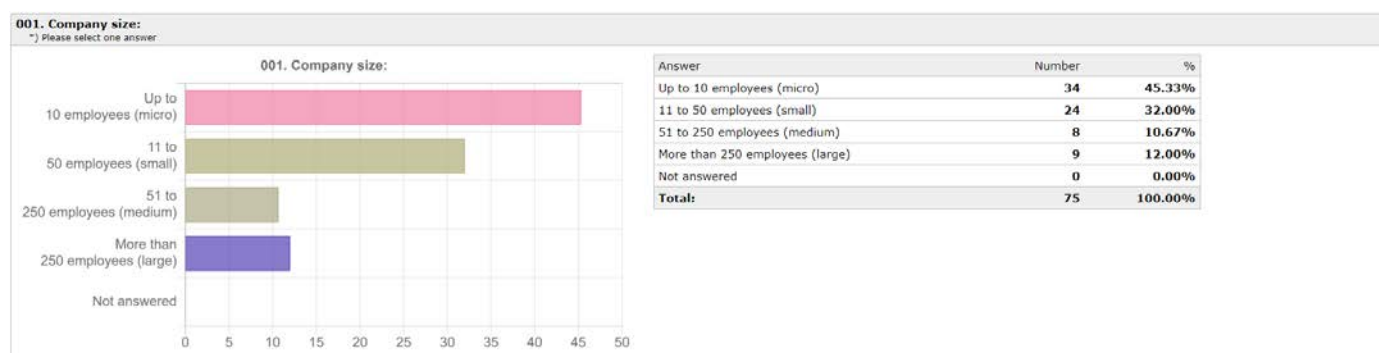
Annex 2 contains:

- *General overview of answers to the questionnaire (survey)*
- *Review of answers with graphic presentation for the agriculture and food industry sector*
- *Review of answers with graphic presentation for the sector Information and Communication Technologies*
- *Review of answers with graphic presentation for the construction sector*
- *Review of answers with graphic display for the textile sector*
- *Review of answers with graphic presentation for the tourism and hospitality sector*

- Review of answers with graphic presentation for the metal and electrical industry sector
- Review of answers with a graphic representation for other unregulated sectors - other
- Review of answers with graphic display for all sectors in comparison
- Review of answers comparatively small versus large companies

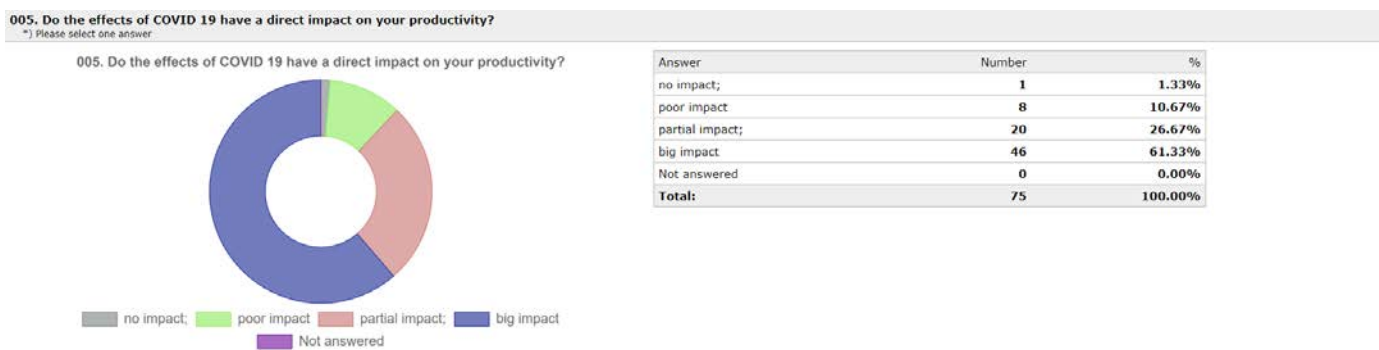
Of the total number of surveyed companies, 45.33% are micro companies (up to 10 employees), 32.00% are small companies (up to 50 employees). The structure of others is given in Table 1.

Table/chart 1



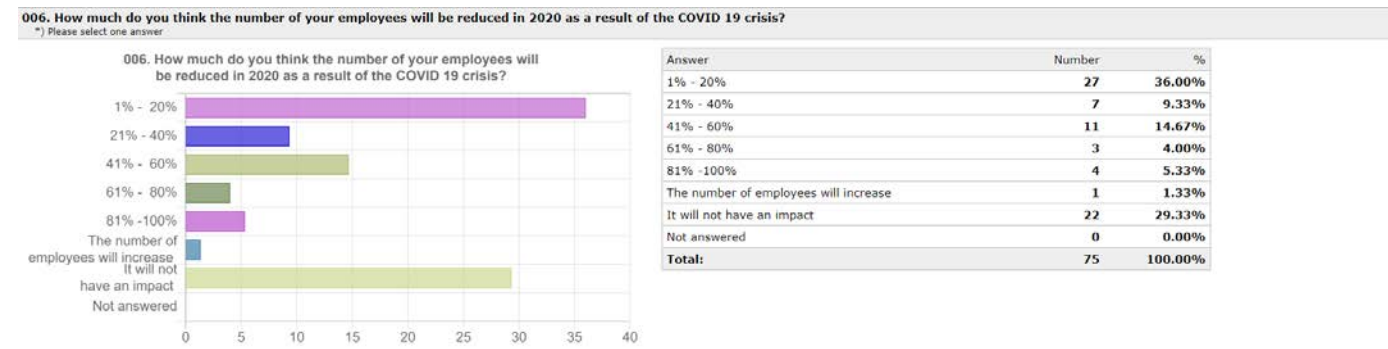
Only 1.33% of respondents said that the consequences of COVID-19 are not negative on productivity. Contrary to this, 61.33% stated that the impact is large, 26.67% that the impact is partial, and 10.67% suffered weak impact (see table/graph 2). From this, we can unequivocally conclude that 88% of respondents have a significant negative impact from COVID-19 on productivity.

Table/chart 2



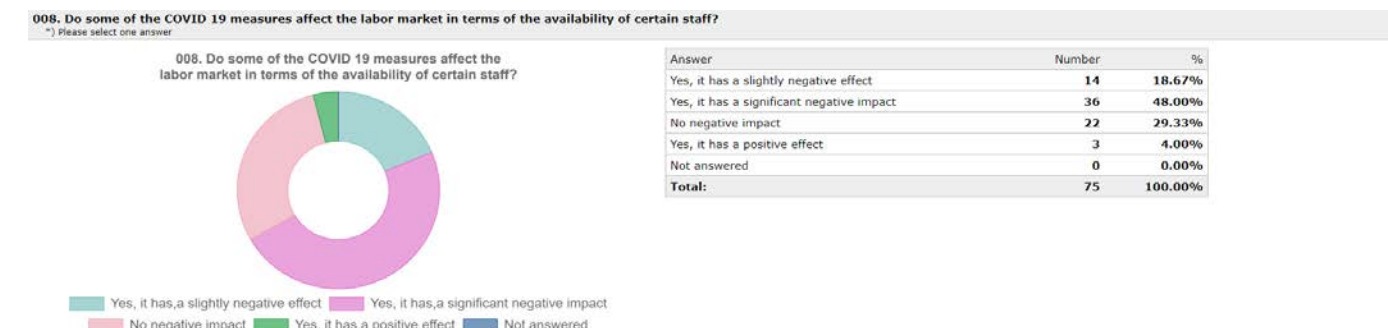
The business community expects that as a result of the crisis in the current 2020, there will be a decline in the number of employees. As many as 69.34% of respondents expect reductions in the number of employees in different volumes, expressed in proportions as in table/chart 3.

Table/chart 3



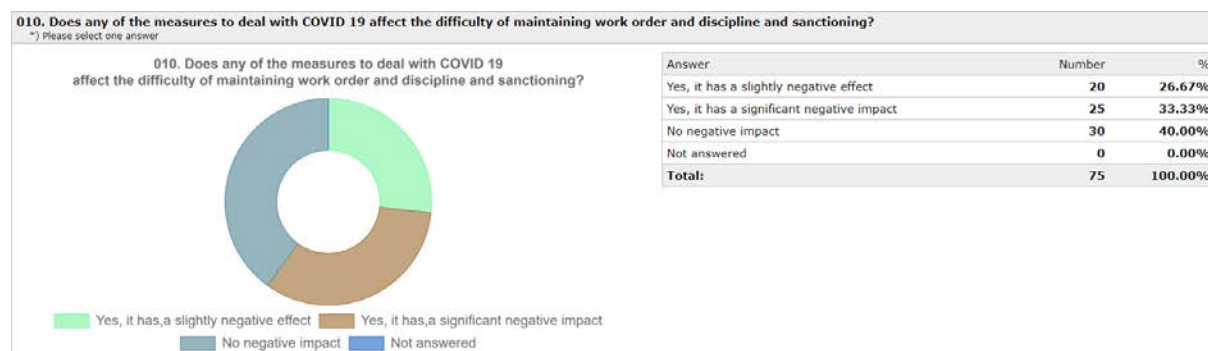
For several years now, the country's real labor market is weak, and there has been a constant shortage of labor. A significant number of respondents believe that the crisis will further negatively affect the availability of specific staff (48% of whom say that the impact will be significantly negative). Interestingly, 4% believe that the impact will not be negative, but on the contrary, positive.

Table/chart 4



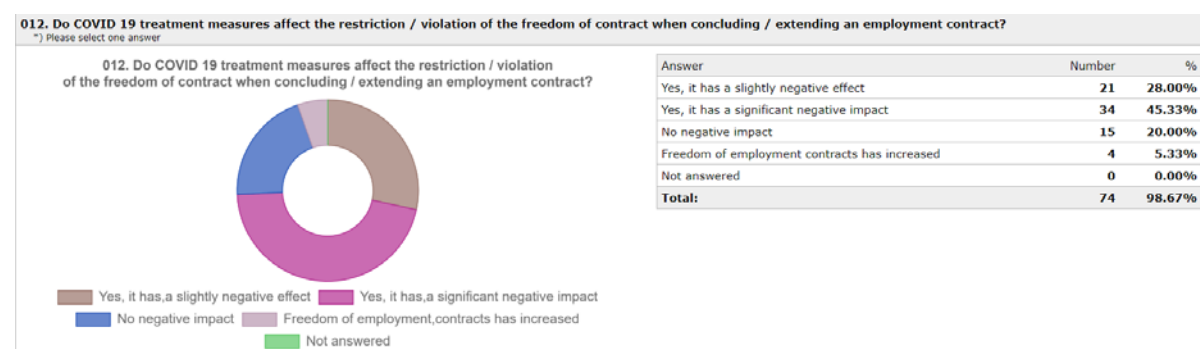
As can be seen from Table/chart 5, the crisis and the measures to deal with them also affect the work order and discipline, with 33.33% believing that the negative impact is significant, 26.67% believing that the negative impact exists but is insignificant. In contrast, 40% did not experience a reduction in work order and discipline.

Table/chart 5



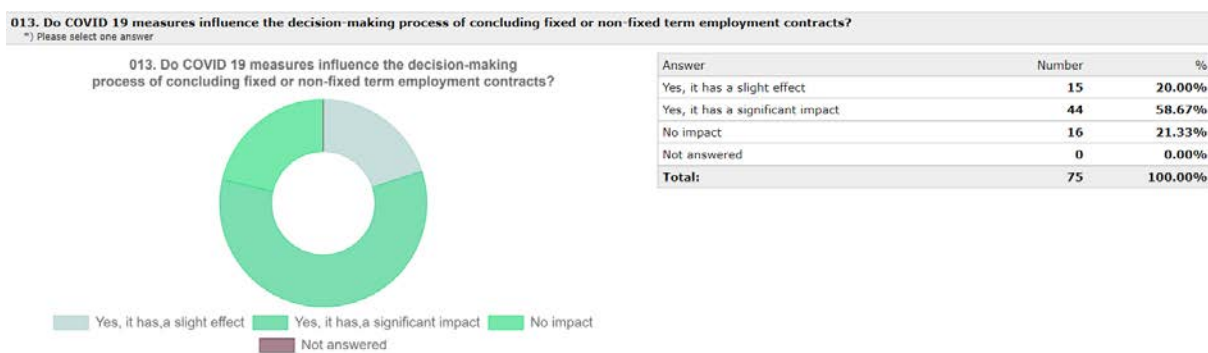
The data presented on the table/graph 6, according to which the crisis and the measures in dealing with it, have a negative impact on the conclusion of employment contracts or their extension, is disturbing. It, combined with the lack of staff, was the most common problem in all in-depth interviews.

Table/chart 6



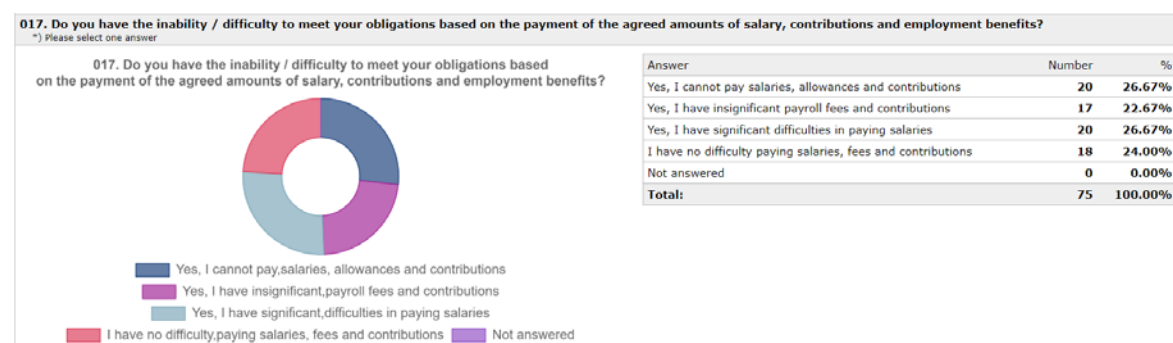
The presence of uncertainty is significant among companies in decision-making, whether the employment contracts are to be concluded for a definite or indefinite time. It was justified during the in-depth interviews by the impossibility of predicting the business climate in the future as well as by the complex procedures for terminating contracts for business reasons. According to table/graph 7, 58.67% of respondents believe that the crisis significantly affects the dilemma of concluding/not concluding or not/extending employment contracts. 20% believe that influence exists, but not considerably. In 20% of the respondents, the crisis does not affect the subject matter.

Table/chart 7



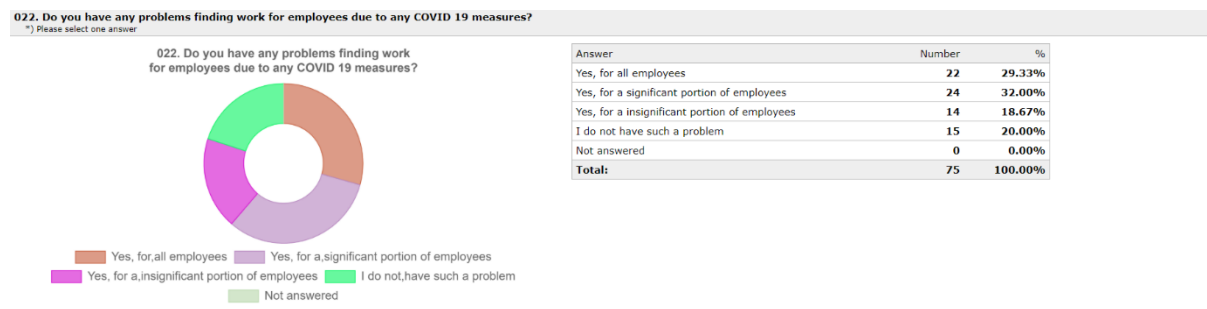
The reduced liquidity/reduced volume of work and collection of claims as a result of the crisis affect the companies' capability as employers to make the payment of salaries and the obligatory duties and contributions based on the salary. Table/chart 8 shows that 24% of companies do not have a problem with payment of the salaries, compared to 76% who have problems with payment of salaries, which ranges from the insignificant difficulties in the payment of salaries (22.67%), significant difficulties (26.67%) to complete inability to pay (26.67%). It certainly affects the ability to operate and retain staff.

Table/chart 8



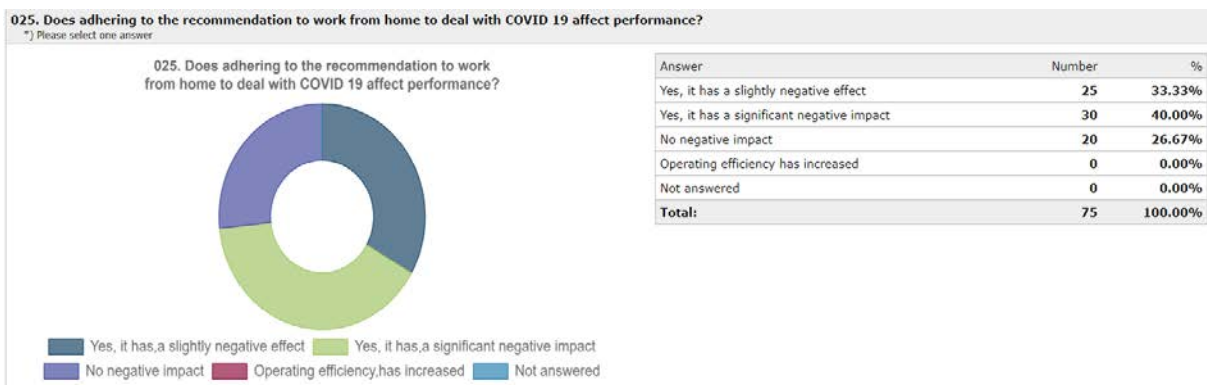
The decline in the volume of work joins the previous negativities, which directly affects the employer's ability to provide work for the employees. It isn't comforting to see The data from table/graph 9, whereas many as 32% of the respondents cannot provide work for a significant part of the employees, and 29.33% cannot provide work for all their employees. The final effect (in terms of employment) will be the termination of employment by dismissal or agreement.

Table/chart 9



Companies that can reorganize their operations at home and provide jobs for their employees face a reduction in work efficiency. The decrease is significant (33.33% have a slight decline, but as much as 40% suffer a significant negative impact on the efficiency of operations) - Table/chart 10. This data suggests that even the relatively easy sectors to adapt to full or partial work from home do not work as efficiently as at Company's headquarters.

Table/chart 10





### In-depth interviews

The following conclusions are drawn from the interviews (correlated with the questionnaires/survey):

- All the interviewed companies pointed out a general remark that the government did not have a plan prepared in advance for work in emergency conditions, especially in labor relations. Consequently, there is no internal regulation in companies that would know how to harmonize operations in emergencies supposedly.
- It is also common to note that the government has reacted relatively slow and on specific issues. The persons who made decisions, regardless of their professional academic reference, are not experts in crisis management. The same persons have no practical experience in organizing the work process, human resources, labor market, and the like (in general and individual industries in particular). The recommendations and practical remarks of the representatives of the business sector are usually not accepted.
- A serious remark is a fact that the measures were taken without proper nontechnical processing, i.e., with linguistic-legal formulations that were not immediately clear, and which were subsequently clarified several times by various officials, sometimes with conflicting views that confused employers and employees.
- Another remark is that the Ministry of Labor, the State Labor Inspectorate, and other institutions responsible for labor relations and labor, did not have a joint performance and a single reporting system. There was not a single system to propose measures to the General Crisis Coordination Headquarters.
- The government's proposed measures that directly or indirectly affect labor relations, the organization of work, and the labor market did not apply to many companies, especially large companies, with a complex organizational structure.
- Companies that operate under a licensing regime or are holders of public authority believe that the special provisions of the employment relationship relating to licensing work are not taken into account.
- No analysis has been made, nor is there a measure of how indirect measures, benefits, or facilitation can help companies reduce operating costs. Savings can be used to pay or offset reorganization costs.
- Companies that do not have the opportunity to direct all or most employees to work from home have not been able to provide protective equipment for the workplace due to lack of them in the market, and serious remarks are made on price increases of these items. All companies point out the surprise that the commodity reserve countries did not have such funds that should have been distributed to the companies at a real price.
- The companies point out that the dismissal of some employees (due to childcare up to 10 years), which is a paid leave where the employee can not be forced to work

from home, is done without respect for the principle of solidarity or reciprocity. Namely, when private-sector employers employ two parents, usually one parent uses the right to paid leave all the time, which puts his employer in an unfair position concerning the employer of the other parent, who continues to go to work.

- The companies note that it's not fair or logical, that some of them were forced to formally register shift work or night work (although they do not have such work) to gain the right to issue movement permits, during police curfew, to employees who work on service of the equipment or serve on-call 24/7. It is the case with many ICT companies, as well as call service providers.
- Companies that have fieldwork point out that they have been forced to reorganize their shift work and provide group transportation or pay for the use of their vehicle for official purposes or seek collective accommodation for employees closest to a remote workplace. In this situation, they are exposed to accommodation, food, and living expenses.
- The companies point out that the measures related to the use of annual leave for 2019 and 2020, together with the absence of childcare workers, single parents, employees of risk groups (chronically ill and pregnant), make it challenging to organize the work process in the coming months.
- Some of the companies point out that due to the borders' closure, they are not able to do work, which requires sending workers abroad. A small number of companies point out that they cannot continue with some of their work (consulting companies and ICT companies) due to the inability to refer their employees for further education or certification abroad.
- Some companies have pointed out the inability to hire a foreigner in North Macedonia due to the current non-functioning of the procedures for issuing a residence permit and employment to a foreigner, as well as due to the closure of borders. This problem is essential because it concerns the profiles of workers who are not available in the country or are people appointed to key positions by foreign investors.
- Companies that have good liquidity consider that part of the measures to subsidize salaries or contributions had favored companies with difficult liquidity or who have low-paid labor, ie, companies that had worse performance before the crisis compared to the previous year. It disqualifies companies that are solvent, continuously work successfully, and in the first quarter showed more success compared to last year. They emphasize that the criteria for comparison by quarters are inappropriate, because many of the companies due to the nature of work, service or goods, have periods in the year when they have a different scope of work and different scope of the collection of claims.
- Travel agencies point out that all costs associated with organizing work and licensing and the fleet of cars, including frequent technical inspections and systematic inspections of employees during this period, are purely unproductive because

companies do not work. They point out the paradox that any measure or ordinance does not directly restrict their operations, but they cannot work due to closed borders and the non-operation of catering and accommodation facilities.

- Tour operators point out that they have leased facilities abroad since last year and that they have obtained bank guarantees. Concerning their obligations regarding the bank guarantees, no measures have been able to ease their operations. There are already disagreements with the owners of foreign facilities and with international travel associations as to whether tour operators should be exempt from paying leased facilities in a situation where there are announcements that there will be some opening of the borders and the opportunities for travel.
- Some employers have indicated that their employees have told them that due to the reorganization of operations or performing tasks that should have been done by an absent colleague due to the measures, these employees would demand payment of compensation because regularly, even during the part-time work, they have achieved an average volume and quality of work, covering the absent colleagues.
- Most employers point out that there has been a decrease in work discipline and cases of abuse of measures by some employees. Employers are put in a position to tolerate situations, which under normal circumstances, would result in a fine or dismissal.
- Some of the companies that have continued to operate from the work premises and almost all companies where most of the employees work from home point out that the efficiency of the operation has significantly declined.
- Companies dealing with financial or legal consulting, point out that the organization of the work process from home entails increased work intensity of about 30%, mostly communication between colleagues and communication with state institutions which in this case are usually difficult to access or the channel to obtain final and accurate information is longer than in normal circumstances. At the same time, the efficiency of operations has decreased by 25% at the company level, and the effectiveness of crucial employees has reduced by over 20%. The process of reorganized work for the monitoring of the legal changes, especially in the first thirty days after the declaration of the state of emergency, exposed additional effort and overtime work of some employees and an obligation to make them available to customers, which can lead to the requirements for payment of compensations.

Each of the above remarks is made individually or in correlation with several remarks as a basis for a Proposal for measures to mitigate the consequences of the crisis formulated individually in section IV.

## Public statistics and publicly shared information

As indicated in the previous part of this analysis, the study used publicly available data from the official websites of ESA, PRO, and SSO. But concerning their accuracy of the same and of they are updated, there are reservations given the lack of officially accurate information.

The publicly available information given to the media was used as indicators, as well as information and suggestions of professional associations and organizations.

Macedonia has no official data on how many workers have lost their jobs so far due to the extraordinary conditions in the country for the protection of the population from COVID-19. Competent institutions have publicly stated that it is necessary to conduct a broader analysis of data from several institutions to obtain an accurate number of unemployed due to the crisis.

At the same time, different sectors have different data based on their observations (the artisans warned that 9.000 jobs in the sector were at risk; caterers two weeks after the crisis indicated that 29.000 catering workers would lose their jobs). The Employment Agency says that during the crisis period, there are no sudden changes in the dismissal of workers, and the Inspection Council stated that they do not have a final or an approximate number of how many workers have been/will remain unemployed due to coronavirus.

The Employment Agency says that there have been no sudden changes in the realization of applications from obligatory social insurance in the past period. According to them, the Agency keeps records only of registered applications or deductions in mandatory social insurance. That is, M1/M2 means marking the date of commencement of compulsory social insurance and the date of termination of obligatory social insurance based on employment and that the realized deduction from mandatory social insurance for one person does not mean that no new application is achieved for the same person from the mandatory social insurance. Also, due to the state of emergency, the regular registration of unemployed people has been suspended as long as the government's measures to prevent the spread of coronavirus are in force.

The World Labor Organization says 25 million jobs are directly affected by the coronavirus. For example, The Austrian Employment Service previously announced that about 170.800 people lost their jobs in the first wave due to the pandemic. The highest increase in unemployment is in hospitality and construction. Croatia also publishes data every day on how many unemployed people there are in the country. There is no such practice in Macedonia so far.

Annex 3 of this Analysis contains all available data from the EARM's website concerning the number of employees/unemployed in the first four months of 2019, then at the end of 2019 and for the first four months of 2020.<sup>2</sup>

The basic general conclusion about unemployment that can be drawn from the previous data is that:

- In December 2019, a total of 101.748 unemployed people were registered in North Macedonia.
- In January 2019, there were 105.658 unemployed people, and in January 2020, there were 104.409 people, i.e., there is a decrease of 1249 unemployed people.
- In February 2019 there were 105.444 unemployed persons, and in February 2020 there are 105.818 persons, i.e., there is an increase of unemployed persons by +372
- In March 2019 there were 106.242 unemployed persons, and in March 2020 there are 107.732 persons, i.e., there is an increase of unemployed persons by +1490
- In April 2019 there were 103.083 unemployed persons, and in April 2020 there were 114,762 persons, i.e., there is an increase of unemployed persons by +11.679 persons
- In April 2020, the number of unemployed people was +7.030 more than in the previous month of March of the same year, i.e., +8.946 more compared to February of the same year 2020.

According to these data, April 2020, compared to April 2019, recorded an increase in unemployment by 11.33%. It remains unclear whether this whole figure (regardless of its accuracy in April 2020) is due in full or in part (and to what extent) to the COVID 19 crisis.

We consider that the records of EARM register and treat as an unemployed person only the person whose employment was terminated and then that person registered as unemployed. Hence, the previous figures (as well as those in Annex 3) should be taken with caution because it is not the number of people who have been/are unemployed but people who are unemployed and at the same time have registered as unemployed in EARM.

Regarding the amount of funds that enter the state budget based on salary contributions, according to the available data, the revenues generated in 2019 (by quarters) and the first quarter of 2020 are as follows (source <http://www.ujp.gov.mk/mk/statistika/naplata>, available on 18.05.2020 at 11.43).

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<sup>2</sup> Annex 3 - Review of registered unemployed persons (data available at <http://av.gov.mk/pregled-na-evidentirani-nevraboteni-lica>.nsp on 18.05.2020, at 11:36)

#### INCOME FROM SOCIAL CONTRIBUTIONS I QUARTER 2019

- amount in million denars

- relations – index

<b>SOCIAL CONTRIBUTIONS</b>	<b>PAYMENT 01.01.- 31.03.2019</b>	<b>PAYMENT 01.01.- 31.03.2018</b>	<b>INDEX: 2019/2018</b>
PIOM	9,458	8,783	107,69%
Health	6,762	6,555	103,17%
Employment	594	558	106,36%
<b>TOTAL</b>	<b>16,814</b>	<b>15,896</b>	<b>105,78%</b>

#### INCOME FROM SOCIAL CONTRIBUTIONS II QUARTER 2019

- amount in million denars

- relations – index

<b>SOCIAL CONTRIBUTIONS</b>	<b>PAYMENT 01.01.- 31.03.2019</b>	<b>PAYMENT 01.01.- 31.03.2018</b>	<b>INDEX: 2019/2018</b>
PIOM	19,812	18,126	109,30%
Health	13,700	13,237	103,50%
Employment	1,242	1,157	107,34%
<b>TOTAL</b>	<b>34,755</b>	<b>32,520</b>	<b>106,87%</b>

#### INCOME FROM SOCIAL CONTRIBUTIONS III QUARTER 2019

- amount in million denars

- relations – index

<b>SOCIAL CONTRIBUTIONS</b>	<b>PAYMENT 01.01.- 31.03.2019</b>	<b>PAYMENT 01.01.- 31.03.2018</b>	<b>INDEX: 2019/2018</b>
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PIOM	30,336	27,569	110,04%
Health	20,728	19,926	104,03%
Employment	1,901	1,760	108,02%
<b>TOTAL</b>	<b>52,966</b>	<b>49,255</b>	<b>107,53%</b>

#### INCOME FROM SOCIAL CONTRIBUTIONS IN 2019

- amount in million denars

- relations – index

<b>SOCIAL CONTRIBUTIONS</b>	<b>PAYMENT 01.01.- 31.03.2019</b>	<b>PAYMENT 01.01.- 31.03.2018</b>	<b>INDEX: 2019/2018</b>
PIOM	41,937	38,000	110,36%
Health	28,377	36,411	107,44%
Employment	2,643	2,426	108,92%
<b>TOTAL</b>	<b>72,957</b>	<b>66,837</b>	<b>109,16%</b>

#### INCOME FROM SOCIAL CONTRIBUTIONS I QUARTER 2020

- amount in million denars

- relations – index

<b>SOCIAL CONTRIBUTIONS</b>	<b>PAYMENT 01.01.- 31.03.2019</b>	<b>PAYMENT 01.01.- 31.03.2018</b>	<b>INDEX: 2020/2019</b>
PIOM	10,905	9,458	115,30%
Health	7,376	6,762	109,07%
Employment	671	594	112,97%
<b>TOTAL</b>	<b>18,952</b>	<b>16,814</b>	<b>112,71%</b>

### III.

#### International experiences

##### CROATIA

<https://home.kpmg/xx/en/home/insights/2020/04/croatia-government-and-institution-measures-in-response-to-covid.html> Available on 18.05.2020 at 10:26

The Croatian government has introduced specific measures to support the preservation of the work and mitigate the particular circumstances caused by the COVID-19 pandemic. The proposed measures for employment protection include guarantees for job preservation in the affected sectors with COVID-19, temporary suspension of previous grants for self-employment and employment to provide additional funds for job preservation in the affected areas with COVID-19 extension of the measure for continuous seasonal work. Effectively, for most employers, this means salary compensation in the amount of the minimum net salary per employee for 3 months, starting from March 1, 2020.

##### Suitable industries and skilled employers

Employers form the following industries:

Hospitality, food and beverages, transport and logistics, labor-intensive activities within the manufacturing industry: textiles, clothing, footwear, leather, wood and furniture, employers who are unable to carry out their actions following the decisions of the Civil Protection Service and others employers who can prove the impact of particular circumstances caused by COVID-19..

The employer will not receive support if there is a reduction in the number of employees in the period from March 20, 2020, to the date of submission of the application, and if the percentage of decline in employment is higher than:

- 40% for employers who employ up to 10 workers,
- 20% for small entrepreneurs,
- 15% for medium-sized entrepreneurs,
- 10% for large entrepreneurs.

The above does not include the termination of specific employment contracts, the retirement of employees, and termination of employment as a result of employee misconduct. Employers in the above industries must prove one of the following reasons (without accumulation) and sign the statement under material and criminal liability to receive the grant:

- revenue reduction,
- cancellation of reservations, events, congresses, seminars, etc.,
- cancellation of contracts and orders,



inability to deliver finished products, raw materials, machinery, tools, etc.  
inability to order raw materials, tools and machinery needed for work.

Employers who are not allowed to carry out activities by a decision of the headquarters of civil protection should make the decision mentioned above.

The employer, who has difficulties in business operations due to particular circumstances, submits proof of cancellation of problems with contracts and orders during transport and delivery of goods or purchase of raw materials, etc.

The employer, who faces a reduction in income, should provide a tabular comparison of income by the end of the month in which the claim was filed in the same month of the previous year, with a projection of revenue over the next three months, comparing the same period last year. A reduction of more than 20% is acceptable. The new employer, who has been working for less than 12 months, must provide a tabular income comparison by the end of the month, in which the application was submitted, with the previous month before the application was filed (for example, March 2020 - February 2020).

Employee grant:

For March 2020: 3.250.00 HRK for full-time employees or part-time work for employees based on the number of working hours.

For April and May 2020: 4.000.00 HRK for full-time employees or part-time work for employees based on the number of working hours.

Grant period:

From March 1, 2020 and a maximum of 3 months.

Employers who are not qualified to receive grants:

employers who failed to pay their salaries for February 2020, employers who violated the decision of the Civil Protection Headquarters to ban activities and employers who violated the Decision of the Government of the Republic of Croatia for exceptional price control measures for specific products.

## GERMANY

<https://home.kpmg/xx/en/home/insights/2020/04/germany-government-and-institution-measures-in-response-to-covid.html> Available on 18.05.2020 at 10:39

The law on improving short-term employment regulation. The Law on temporary improvement, concerning the crisis, of the short-term work compensation dated March 13, 2020, and the following legal provisions of the Federal Government, which are limited in time until the end of 2021, facilitate the access to short-term work compensation, exempt companies from social security contributions and also provide temporary workers with access to short-term work compensation.

Before the amendments in the law, at least one-third of employees had to be affected by the loss of working hours to qualify for short-term work compensation relief. Now it's

enough only ten percent of the company's employees to be affected by a loss of 10% of working time.

Fees for short-term work can be paid for up to 12 months.

Negative time balances should not be compensated to avoid short-term work.

For the first time, short-term wages can be paid to temporary workers.

It is no longer necessary to use paid vacations first.

Collection of social security contributions:

Employers should receive full compensation for social security contributions. However, this only applies to companies under the short-term employment law.

Short-term work (Kurzarbeitergeld):

Companies can receive reduced hourly wages when at least 10% of them are affected by a shortage of working hours (no more work). Previously, 1/3 of employees had to be hit by short working hours in order for the company to receive reduced hourly compensation.

It is no longer necessary to use paid vacations first.

For the first time, reduced compensation hours will also be available for temporary agency workers.

Complete reimbursement of social security contributions by the Federal Labor Office.

Increased number of claims for reduced working-hours compensation: Approx. 751.000 new claims (10.1 million employees) as of April 30, 2020. Comparison: About 2.000 claims in February 2020.

Slightly less than 1/3 of all companies with at least one employee subject to social security contributions have applied for short-term operations.

Retrospective effectiveness:

These reliefs will take effect ex post facto from March 1, 2020, and will be paid retroactively. Companies that are already registered for reduced hourly wages before 31.12.2019 can receive compensation for a maximum of 21 months instead of the usual maximum of 12 months (withdrawal up to 31.12.2020)

Processing measures and measures to speed up the work of the Federal Labor Office.

Two-step process:

The payment by the employer, until now, was usually possible max. 15 days after the application (as of 23.03.20). The Federal Labor Office expects the COVID-19 pandemic to extend the processing time.

Then the compensation should happen "faster."

Staff training and - increasing process acceleration:

Increase of employees in the department for reduced hours from 800 to 8.000.

Staff working by phone increases from 4.000 to 18.000.

From April 1, 2020, it can be assumed that the processing of applications will take a long time. Companies will be forced to temporarily finance the reduced hourly compensation and social security contributions in the meantime. It should be taken into account when applying for KfV funding.

Law on Prevention and Control of Infectious Diseases.

In case of illness or justified suspicion of disease, during which the employee is quarantined, the employer is obliged under the Law on Continuous Reward to continue to pay the employee a regular salary for up to six weeks. At the beginning of the seventh week, the health insurance company pays the health benefit at a regular rate of approximately 70% of the net salary.

Even in the case of an illness or a justified suspicion of an illness falling within the application of the Law on the Prevention and Control of Infectious Diseases, this general regulation remains in force. However, the employer will be reimbursed for the salaries paid in the first six weeks by the competent authority. In the seventh week, the Health Insurance Fund pays the salary, which can claim compensation from the competent authority.

Despite continued compensation, self-employed workers and freelancers are entitled to compensation. According to the Law on Prevention and Control of Infectious Diseases, they can be reported to the competent authority for financial compensation in the amount of earnings loss.

Due to the COVID-19 crisis, the German government has reduced the threshold for the minimum number of employees who have to work for a short time from 30% to 10%.

Start-up:

Ease of access to short-term work allowance: The state pays 60% (without children) or 67% (with children) of the percentage of work that the employee doesn't perform.

Exemption of companies from social security contributions

They are enabling temporary workers to have access to short-term work compensation.

## SERBIA

<https://home.kpmg/xx/en/home/insights/2020/04/serbia-government-and-institution-measures-in-response-to-covid.html> Available on 18.05.2020 at 11:09

Financial assistance for employees, business entities.

The Serbian government has issued guidelines on financial support available to employees (and their employers) and business entities in response to the coronavirus pandemic (COVID-19).

The addenda and amendments to the Fiscal Benefit Decree refer to the reduction of the number of employees who are qualified for direct assistance; to ensure that only employees who are on "forced leave" at least 15 working days in April and May 2020, are entitled to this direct assistance; provided that the funds received as direct aid are distributed to the employees no later than August 15, 2020; to impose an additional condition under a moratorium on the payment of dividends to include any payments made by the legal entity to its owners when the payment is based on the ownership of shares or ownership shares in the entity and to provide the entities that have been "deleted" from the list of users of public funds until April 24, 2020, the right to benefits. Read the report from April 2020, prepared by the KPMG member company in Serbia.

A decree establishes a program aimed at regulating the conditions for approving loans aimed at maintaining liquidity and working capital for business entities in response to the

financial situations caused by COVID-19. Read the report from April 2020, prepared by the KPMG member company in Serbia.

## SLOVENIA

<https://home.kpmg/xx/en/home/insights/2020/04/slovenia-government-and-institution-measures-in-response-to-covid.html> Available on 18.05.2020 at 11:15

Under certain conditions, the measures for the private sector employers include the following:

Partial compensation to salary is paid to workers by employers who are temporarily unable to provide employment to workers as a result of an epidemic or due to force majeure;

Partial exemption from social security contributions;

Exemption from pension and disability insurance contributions for employees;

Salary compensation paid to workers temporary absence from work due to illness or injury;

Exceptional state aid for legitimacy (individual self-employed workers, religious staff, farmers) in the form of universal basic income (UBI) for 350 euros for March and 700 euros for April and EUR 700 for May;

Social contribution and exemption from social insurance for April and May for legitimate (individual self-employed workers, religious servants, farmers).

Recipients of benefits under the Mega Anticorona Law (namely:

1. Partial refund of wages
2. Partial exemption from social security contributions
3. Exceptional basic income assistance to repay such benefits in case they distribute profits after the entry into force of the law, pay a supplement for business operations or management bonuses in 2020

Immigration authorities' work is limited to emergency work, and they do not process any applications for work/residence permits. The legal period of residence for foreign nationals, with legal residence in Slovenia, on March 13, 2020, is automatically extended for the period when the temporary measures are in force.

Startups:

The state will pay pension and disability insurance contributions to employers for their employees.

Most employees receive a monthly allowance of 200 euros.

Temporarily fired workers receive 80% of their salary, with the state paying the full amount and related social contributions (subject to certain conditions).

Self-employed and one-person companies significantly affected by the crisis receive 3-month basic income and social security contributions paid by the state.

## ITALY

<https://home.kpmg/xx/en/home/insights/2020/04/italy-government-and-institution-measures-in-response-to-covid.html> Available on 18.05.2020 at 11:21

Additionally, taxes that are not charged by agents can be paid directly by taxpayers in a lump sum until 31.05.2008 or in a maximum of five equal monthly installments, starting from May 2020, without penalties or interest for late payment.

Tax credit for procurement at work PPE

A legal decree (which will become law within 60 days and will be subject to change during the parliamentary process) will introduce:

Provisions regarding the needs of corporate money and the allocation of a financial claim. If the trade and financial claims are allocated for consideration by December 31, 2020, and customers do not pay (payment is more than 90 days late), the deferred tax funds may be converted into a tax credit.

The tax credit for sanitation costs has been expanded to include the fees of purchasing fire extinguishers, the cost of buying and installing other protective equipment to protect workers from accidental exposure to biological agents or to ensure that people are at a safe distance from each other, and the cost of hand cleaners and disinfectants. The tax credit accounts for 50% of the costs incurred by 31 December 2020 and covers € 20,000 per customer.

The government has expanded its access to "Cassa Integrazione Ordinaria" (providing support for state payments), providing employers with the opportunity to discontinue or reduce work activity for events related to COVID-19, and to apply for the measure "Integrated Salary" with the state of emergency COVID-19, for a maximum period of nine weeks from February 23, 2020, and in any case until August 2020.

The procedure for opening an integration fund (information and consultation phase with unions, as well as a joint examination if required) remains valid. The application can be submitted until the end of the 4th month after the period in which the period of suspension or reduction of the work has started and is not subject to verification of the reason.

The application of social protection networks "COVID-19" is envisaged concerning the employees, to enter force on March 17.

Starting on March 5, 2020, the government set a specific holiday for parents with children under the age of 12 (a master's limit that does not apply to children with special needs in a situation of proven severity, including those in school or accommodation in daycare centers). Users are workers in the private and public sectors. The use of leave is dedicated alternately to both parents, continuously and fractionally, not exceeding 15 days. It is subject to the condition that there is no other parent in the household who is a beneficiary of parental funds to support income in the termination of employment or another unemployed parent.

The government has ordered a 600 Euro allowance for March (which does not contribute to generating revenue) to the following entities: the "IVA Party" (autonomous workers) and seasonal workers (tourism, agriculture).

Technological surplus fund for a 5 million Euro incentive to provide a 9-week salary for workers not covered by other social security networks. Administrative processes have been simplified, and mortgage payments have been temporarily suspended for homeowners for

the first time, including self-employed people who have lost more than a third of their turnover over the last quarter.

A state-of-the-art support fund (€ 300 million allocation for 2020) has been set up for employees and self-employed workers who have stopped, reduced, or suspended their employment or business activity due to a pandemic.

COVID-19 short-term implementation process:

Notification to be submitted to the Labor Council (if any) or the National Trade Unions. The notice must contain the following primary information: reasons, duration, and the number of plants and employees involved.

Joint examination between the Labor Council (if any) or the National Trade Unions and the company (also in a video conference) no later than 3 days from the notification;

An official request to be submitted to the competent social insurance authority.

The official request should contain the following main information: reasons, duration, number of suspended working hours, number of involved plants/sectors and employees, copy of the notification, and minutes of the joint examination.

The COVID-19 process takes about 7 days.

For the period of emergency health, the Italian authorities propose:

Use of holidays and encourages the use of smart work, allowing employers to use it even without a written agreement with employees;

It allows employees with children under the age of 12 (or without any age limit for children with disabilities) to benefit from parental leave for up to 15 days, covered by social assistance equal to 50% of salary.

As an alternative to parental leave, employees can benefit from a child allowance of € 600 (€ 1,000 for doctors, nurses, healthcare, and biomedical staff, etc.).

Startups

Employees are entitled to a monthly amount of 80% of their salary (subject to caps: 939.89 Euros where the salary is 2,159.48 Euros or lower, and 1,199.72 Euros where the salary is higher than 2,159.49 Euros);

Specific leave for parents with children under 12 years of age;

Suspension or extension of mortgage payments and other long-term loans to self-employed workers;

A state-of-the-art support fund (€ 300 million allocation for 2020) has been set up for employees and self-employed workers who have stopped, reduced or suspended their employment or business activities due to a pandemic.

Compensation for March of 600 Euros to autonomous workers, seasonal workers (tourism, agriculture).

## IV.

### Conclusions with Proposals

It is an indisputable fact that in the field of labor relations all industries suffer damage, which is:

- Currently
- Deferred:
  - Short-term
  - Medium-term
- Material
- Immaterial

The mitigation or elimination of harmful consequences is seen in the adoption of measures/relief/exemptions:

- Current
- Short-term equal to the period in which the damage lasted
- Medium-term

The measures consist of:

- Temporary fiscal or parafiscal exemptions or reliefs
- Temporary or permanent changes in the norm

Prevention is seen in the adoption of acts of automatic application in a future emergency or crisis, which will allow companies to build internal rules for working in such situations.

The proposed measures are clear and enforceable.

The state budget's negative financial impact is assumed to be acceptable (with minimal reasonable effect on the budget). Numerous indicators of negative fiscal/parafiscal impact on the budget cannot be extracted without accurate and reliable data on the number of unemployed due to the crisis. These people received a salary (and sat at home for keeping a child up to 10 years or belonging to a risk group) whose number would be a reference for calculation with the amount of contributions calculated on the average net salary in the country. It should be emphasized that the companies demand that the state jointly bear the blow of the crisis in the field of labor relations and the labor market together with the employers.

The effects of the proposed measures will not completely solve the problem and harm to employers, but they will alleviate them.

In this part, specific proposals are given to the business community for strategies and measures to overcome the consequences of the crisis. In addition to the proposal (with some proposals), the reason for such a proposal is indicated, which in some proposals is a specific negative effect of the crisis itself or impact of the introduced state of emergency and the applied measures prescribed by regulations or at the level of recommendations.

It is especially emphasized that the qualification for the use of specific measures (in the part of those that will have a negative fiscal/financial effect on the state budget) is by prioritizing employers who have not used any of the measures/assistance related to labor relations/salaries. That is, who has not used a measure that excludes any of the proposed measures as newly introduced measures.

*Proposals for measures that do not have a negative fiscal or financial effect on the state budget:*

- The government should develop plans for crises for budgeting and work in emergency circumstances, including in the field of labor relations. To have permanent professionals for crisis management who, in case of emergency, will be professionally available to the government in cooperation with professional staff in each field, in this case, from the labor relations. The business community should delegate such professional staff upon the proposal of the reference chambers of commerce according to the number of chambers of commerce that represent a particular industry. This way, companies will be able to take into account and know what the "rules of the game" are in case of an emergency. The current composition of the persons who will be delegated and would make up this body for crisis management should be composed of 8 representatives, of which 4 representatives from each Chamber of Commerce from the Platform for Public-Private Dialogue and 4 representatives from state institutions. (manner: adoption of new regulations; competent: Parliament, Government, Ministry of Economy, Ministry of Finance).).
- The state must provide sufficient protective equipment in the State Commodity Reserves. In the case of recurrence and measures, it can prioritize them to be distributed to employers at real prices. At the same time, a certain number and amount of protective equipment should be distributed free of charge to each employee as protection for getting to and from work. (manner: adoption of new regulations; competent: Parliament, Government, Ministry of Economy, Ministry of Finance).
- The state should adopt clear, binding criteria related to labor relations in times of emergency and the validity of special measures due to any force majeure. These measures should prescribe clear and unambiguous situations with obligations for both workers and employers in terms of dismissal, acceptance of a particular work regime, following or not following special or regular allowances, personal income,



and dimensioning of salary. This way, the dependence on (non) solidarity between employers and workers will be eliminated. (manner: adoption of new regulations; amendment of the Labor Law; competent: Assembly, Government, Ministry of Labor and Social Policy, Ministry of Finance).

- During emergencies or crisis management measures, the prices of domestic products and services should freeze, which will prevent the chain of price increases, so that employers will have more considerable funds to pay salaries and job security. The control of the prices of the imported goods and the goods produced in North Macedonia with raw materials/parts of import to be carried out through power and determination of the product margin (manner: clarification of the existing regulation; competent: Government, Ministry of Economy, Ministry of Finance).
- The proposal is to introduce quotas for the employment of foreign seasonal workers. This year, we will see more problems with labor shortages in agriculture and construction, and perhaps in hospitality and tourism (depending on the course of events). A maximally facilitated procedure should accompany the quotas for obtaining a work permit and a residence permit for a specified period (with a mandatory COVID-19 test). Contrary to the opinion that there is high unemployment in North Macedonia, there is a chronic shortage of staff. It is due, among other things, to the reasons given in the next proposal. (manner: amendment of the existing regulation; competent: Assembly/Government, Ministry of Interior, Ministry of Labor and Social Policy).
- The competent institutions should immediately clean and update the lists of displaced persons and compare them with the unemployed from the Employment Agency. Namely, a massive number of our citizens live and work outside the country and, at the same time, are listed as residents of North Macedonia and figure on the lists of unemployed people. The possibilities for using cheap flights to European destinations make a vast number of people regularly register as unemployed in North Macedonia, which creates the illusion that the country has an unemployed staff of various professions. (manner: strict application of existing regulations; competent: Ministry of Justice, Ministry of Interior).
- Violation of work order and discipline during a state of emergency or special measures to be considered a serious violation of work order and discipline and thus to be sanctioned. (manner: amendment of the Labor Law; competent: Assembly/Government, Ministry of Justice, Ministry of Labor and Social Policy).
- Compensation for material damage caused to the employer during the state of emergency and special measures to be allowed to be equalized from the employee's salary even without his/her consent because the existing legal solutions do not allow this, and running a possible lawsuit and proving as well as providing evidence is difficult. (manner: amendment of the Labor Law; competent: Assembly / Government, Ministry of Justice, Ministry of Labor and Social Policy).

- For the current 2020 and the unused annual leave for 2020 in 2021, the employers should have the discretion in agreement with the workers to regulate the method of use without any restrictions on time and schedule of use. (manner: amendment of the Labor Law; competent: Assembly/Government, Ministry of Labor and Social Policy).
- Workers who have been quarantined, have been in a crisis zone or who have exercised their right to paid leave during the state of emergency cannot be dismissed in the next period after returning to work, for a period equal to the paid leave period (of course if the employer respects its contractual obligations to the employee). (manner: amendment of the Labor Law; competent: Assembly/Government, Ministry of Labor and Social Policy).
- To create a control mechanism by the state because there are situations when both parents use leave (unfounded) and receive a full salary, because the Companies are not able to check this information. (manner: control inspection bodies; competent: State Inspectorates of Education, and Labor).
- To give a clear legal definition of whether concerning labor relations, the state of emergency, crisis management measures, and crisis fall automatically under the definition of force majeure. Also, to determine that force majeure should be defined quantitatively and qualitatively and to what extent it concerns the possibility of fulfilling the obligation of the employee towards the employer, the employer towards the employee and between the companies. (manner: amendment of the Labor Law; competent: Assembly/Government, Ministry of Justice, Ministry of Labor and Social Policy).
- Mandatory amendment of the labor regulations in the part of maximizing the freedom of concluding employment contracts in the direction of contractually flexible negotiation of work obligations, jobs, and tasks as well as the manner of engagement. To go to the most significant possible deregulation of the labor relations with maximum freedom of negotiation and ways of employment. Modern jobs and new industries (which in our country are perceived as such, but have been present for a long time) new technologies, and the movement of the labor force on the global market (without a globalized labor cost) suffer negative effects due to the unnecessary regulation. The deregulation and the maximum deregulation will provide a higher quality of rights for both employers and employees. (manner: thorough change of the Labor Law with deregulation; competent: Assembly/Ministry of Labor and Social Policy).

*Suggestions for measures that may have a negative fiscal/financial effect on the state budget:*

- Companies directly affected by the crisis with partial or complete work ban should be exempted from paying employee contributions for at least the period from the entry into force of the measure of a ban - restriction of work until the period of full

normalization of work which will mean normal (legal and factual) unlimited work mode. The proposal is to incorporate the subject as a system rule/solution that will be applied automatically as a norm and in future situations of ban/limited operation of companies from specific sectors (manner: adoption of temporary regulation; competent: Parliament/Government, Ministry of Finance, Public Revenue Office).

- All companies in the country should be exempted from the obligation of paying “holiday pay” for 2020. It should be taken into consideration that the annual leave in Macedonia is a paid leave and in a crisis when the income of companies is reduced, when some employees have not worked, worked part-time or worked with reduced intensity from home, there is logic to exclude the obligation for “holiday pay” for this year. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Finance. Public Revenue Office).
- The regular health check-ups in 2020 and 2021 should be the responsibility of the Health Insurance Fund. It is because the companies pay each employee regularly, including in extraordinary conditions, a health insurance contribution. In case of difficult working conditions, it should not be a significant financial burden for the Health Insurance Fund to prepare a communication model with polyclinics to subsidize regular health check-ups. It should be taken into consideration that the postponement of the obligation for regular health examinations during the pandemic does not mean exemption from the obligation to conduct (and pay) the regular examination as soon as normal conditions are created. Hence, the demand for exemption from paying for regular health examinations is a way to save money for companies, and the government will be set as a solidarity partner. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Finance. Public Revenue Office, Health Insurance Fund).
- It is the government's responsibility to deduct contributions from salary and/or personal income tax for employees who remain at home due to measures and recommendations. It is in fact, paid leave until the abolition of measures (childcare up to 10 years of age, persons with a mandatory escort, risk groups of chronically ill, pregnant women, single parents, persons in isolation, persons in self-isolation, persons in a zone with crisis measures). The exemption should be at least for the period they spent at home and received a salary. In this way, the government will be in solidarity with the private sector in dealing with some of the consequences of the crisis. It should also be taken into account the possibility (based on the data as of the end of June 2020), to introduce a measure that will provide full financial assistance to companies that have employees who are absent from work and are exempt from performing work obligations, following the measures and recommendations of the Government. To make retroactive payments by the government to companies at 80% of the minimum gross salary for persons absent from work for the entire period of absence. For this measure, the companies that did not use salary subsidies for any

employee should have an advantage. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Finance. Public Revenue Office).

- Companies have the right to pay 80% of the minimum wage for persons who have been justifiably absent from work. This will stimulate those who have the opportunity to come to work and thus receive a full salary. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Finance. Public Revenue Office).
- The government should determine by law or by-law with legal force, that all enforcement actions against independent performers and self-employed persons are stopped based on previous unpaid or late paid contributions and mandatory salary duties (e.g., PIOM, HIF). It applies to situations where the principal debt is charged, and any interest is charged in a case if the collection is done in addition to the principal debt and interest in the amount of the principal debt. It means that the total debt is paid. (manner: adoption of temporary regulation; competent: Assembly/ Government, Ministry of Finance. Public Revenue Office, PIOM, HIF).
- Companies and other legal entities must meet the necessary minimum conditions for performing licensed activities (e.g., travel agencies) to be exempted from paying salary contributions for a period equal to the validity of the state of emergency and measures, for as many employees as prescribed as a minimum. This number is required for the acquisition and holding of the appropriate licenses for the licensed activity. (manner: adoption of temporary regulations; competent: Parliament/Government, Ministry of Economy, Ministry of Finance. Public Revenue Office).
- A certain percentage of the tourist tax for each tourist in accommodation capacities through a specific travel agency to be returned to the travel agency in order to help finance the salary of the specific employer. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Economy, Ministry of Finance. Public Revenue Office).
- Travel agencies and public transport service providers whose vehicles are not in use during emergencies and crisis measures should be exempted from paying registration contributions and frequent technical inspections because the employees who manage these vehicles receive a salary, they are paid contributions, and in fact, do not have the opportunity to work their hours. The saved funds, travel agencies, and carriers will be able to use them for the payment of salaries to employees. Like the previous one, this measure is especially important because, for reasons not related to work, the tourist season and transportation until the end of this year and probably until next spring will be ultimately unsuccessful. (manner: adoption of temporary regulations; competent: Parliament/Government, Ministry of Economy, Ministry of Finance. Public Revenue Office).
- Exemption from payment of contributions to salary supplements is required to introduce shift work and night work due to the forced reorganization of the

operations for the next period equal to the period of such launched operation. (manner: adoption of temporary regulations; competent: Assembly/Government, Ministry of Finance. Public Revenue Office).

- To allow the suspension of the employment during the state of emergency or crisis after a mutual agreement between the employer and the employee. Restitution of employment, according to previous regulations, is not allowed due to emergency or crisis. In this way, dismissal, amicable termination of employment or termination of employment for business reasons will be prevented. The obligations of the employee and the employer to return to work under the same conditions after the end of the state of emergency will be retained. (manner: amendment of the Labor Law; competent: Assembly/Government, Ministry of Labor and Social Policy).
- To enable the use of the measure for Subsidizing salaries for companies that have a reduced number of employees due to termination of employment contract or closure of a subsidiary because in this way the number of employees is not intentionally reduced by the employer but due to expiration of a fixed contract time or cessation of a subsidiary/business unit as a result of the crisis. (manner: adoption of temporary regulations; competent: Assembly / Government, Ministry of Finance. Public Revenue Office).

## ANNEX:

### ANNEX 1

#### **Decrees with legal force, Decisions and Recommendations**

##### Decrees

1. Decree with the legal force for application of the Law on Labor Relations during the State of Emergency (Official Gazette No. 90 of 04.04.2020) and
  - Decree with the legal force for addenda to the Decree with the legal force for the application of the Law on Labor Relations during the state of emergency (Official Gazette No. 113 of 01.05.2020).
2. Decree with legal force for financial support of employers affected by the health and economic crisis caused by the COVID-19 coronavirus, for payment of salaries for April and May 2020 (Official Gazette No. 111 of 28.04.2020), and Decree with legal force for amendment and addenda of the Decree with the legal force for financial support of employers affected by the health and economic crisis caused by coronavirus COVID-19, for payment of salaries for April and May 2020 (Official Gazette No. 113 of 01.05.2020).
3. Decree with legal force for financial support of private sector employers affected by the health and economic crisis caused by the COVID-19 coronavirus, for payment of salaries for April and May 2020 (Official Gazette No. 93 of 07.04.2020), and Decree with the legal force to amend the Decree with the legal force for financial support of private sector employers affected by the health and economic crisis caused by COVID-19, for payment of salaries for April and May 2020 (Official Gazette No. 97 of 09.04.2020).
4. Decree with the legal force for subsidizing the payment of contributions from the obligatory social insurance during the state of emergency (Official Gazette No. 92 of 06.04.2020), and Decree with the legal force for amendment of the Decree with legal force for subsidizing the payment of contributions from the obligatory social insurance during the state of emergency (Official Gazette No. 116 of 05.05.2020).
5. Decree with the legal force for restriction of payment salary allowances for public sector employees during the state of emergency (Official Gazette No. 94 of 07.04.2020)\*:
  - Decree with the legal force to supplement the Decree with the legal force for restriction of payment of allowances and salary allowances for public sector employees during the state of emergency (Official Gazette No. 97 of 09.04.2020)\*
  - Decree with the legal force to supplement the Decree with the legal force for restriction of payment of allowances and salary allowances for public sector employees during a state of emergency (Official Gazette No. 103 of 16.04.2020)\*, and
  - Decree with the legal force to supplement the Decree with legal force for restriction of payment of allowances and salary allowances for public sector

- employees during a state of emergency (Official Gazette No. 108 of 24.04.2020)\*<sup>3</sup>
6. Decree with the legal force for application of the Law on Minimum Wage in the Republic of North Macedonia during the state of emergency (Official Gazette No. 88 of 03.04.2020).
  7. Decree with the legal force for the application of the Law on Enforcement during the State of Emergency (Official Gazette No. 86 of 01.04.2020), and
    - Decree with the legal force for amending and supplementing the Decree with the legal force for the application of the Law on Enforcement during the state of emergency (Official Gazette No. 103 of 16.04.2020).
  8. Decree with the legal force on the procedure for issuing permits for movement at a time when a ban on movement during the state of emergency has been established (Official Gazette No. 90 of 04.04.2020).
  9. Decree with the legal force for application of the Law on working hours of mobile workers in road traffic and decrees for registration in road traffic during a state of emergency (Official Gazette No. 90 of 04.04.2020).
  10. Decree with the legal force for financial support of individuals who perform independent activity affected by the health-economic crisis caused by the COVID-19 coronavirus during the state of emergency (Official Gazette
  11. no. 92 of 06.04.2020).
  12. Decree with the legal force for financial support for athletes, professionals in the field of sports and sports administration during a state of emergency (Official Gazette No. 90 of 04.04.2020), and
    - Decree with the legal force to amend the Decree with the legal force for financial support for athletes, sports experts and sports administration during a state of emergency (Official Gazette No. 94 of 07.04.2020).
  13. Decree with the legal force for financial support of independent artists during the state of emergency (Official Gazette No. 90 of 04.04.2020).

## Decisions

1. Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 62 of 12.03.2020)
  - Decision to amend the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 63 dated 13.03.2020).
  - Decision on amending and addenda to the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 64 dated 14.03.2020).
  - Decision on amendments and addenda to the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 66 dated 16.03.2020).
  - Decision on amendments and addenda on the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 70 dated 19.03.2020).
  - Decision on amendments and addenda on the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 72 dated 21.03.2020).
  - Decision on amendments and addenda on the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 92 dated 06.04.2020).

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<sup>3</sup> The cited four Decrees marked with \* are repealed by Decision no. 49/2020 dated 12.5.2020

- Decision on amendments and addenda on the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 100 dated 13.04.2020).
- Decision on amending the Decision on measures to prevent the spread of COVID-19 (Official Gazette No. 107 dated 22.04.2020).
- Decision on amending the Decision on measures for prevention of the spread of COVID-19 (Official Gazette No. 109 dated 27.04.2020).

## Recommendations

1. Dismissal from work for one of the parents with children up to 10 years of age (or actively 4<sup>th</sup> grade).
2. Dismissal from work for the chronically ill patients in accordance with the recommendations of the Commission on Infectious Diseases.
3. Dismissal from work for pregnant women.
4. In the plants where the production process is performed directly, the number of employees should be limited so that they maintain a distance of 1.5 to 2 m.
5. Inside the plants there should be hand-disinfectants and disinfectants for work surfaces.
6. During the working hours, the employees should observe the general recommended measures for a higher level of personal and general hygiene (frequent hand washing and disinfection with the use of disinfectants based on alcohol).
7. The work premises should be ventilated more often, i.e., several times during the day and if possible, through natural or artificial ventilation.
8. Once a week to disinfect all working premises, especially inside the plants, by an authorized service.
9. In case of direct contact with a positive laboratory-confirmed case of COVID-19 (with or without symptoms), the person is immediately isolated and reported to the competent Center for Public Health.
10. Avoid the contact of employees from the plants with each other during the work process, and especially with the administrative staff.
11. In case of need for administrative work, the signing of paper documents should be carried out exclusively through a particular person who wears personal protective equipment (protective mask and gloves).
12. Persons in charge of securing the facility should also carry personal protective equipment.
13. Drivers who distribute finished products, raw materials, paper documents, should also carry personal protective equipment.
14. Do not hold meetings/collegiums and the same to take place by phone or e-mail.



## ANNEX 2

### **Answers to a questionnaire-survey**

- *General overview of the answers to the questionnaire (survey)*
- *Review of answers with graphic presentation for the agriculture and food industry sector*
- *Review of answers with graphic presentation for the sector Information and Communication Technologies*
- *Review of answers with graphic presentation for the construction sector*
- *Review of answers with graphic display for the textile sector*
- *Review of answers with graphic presentation for the tourism and hospitality sector*
- *Review of answers with graphic presentation for the metal and electrical industry sector*
- *Review of answers with a graphic representation for other unregulated sectors - another*
- *Review of answers with graphic display for all sectors in comparison*
- *Review of answers comparatively small versus large companies*

**001. Size of the company:**

-

Answer	Number	%
Up to 10 employees (micro)	34	45.33%
11 to 50 employees (small)	24	32.00%
More than 250 employees (large)	9	12.00%
51 to 250 employees (medium)	8	10.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**002. Company headquarters**

-

Answer	Број	%
Skopje	36	48.00%
Pelagonia	13	17.33%
Vardar	9	12.00%
Northeast	4	5.33%
East	4	5.33%
Southwest	4	5.33%
Southeast	3	4.00%
Polog	2	2.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**003. Sector**

-

Answer	Број	%
Other	27	36.00%

Sector metal, electrical, mechanical and automotive industries	12	16.00%
Sector Tourism and Hospitality	10	13.33%
Sector ICT	9	12.00%
Sector construction	7	9.33%
Sector agriculture and food industry	5	6.67%
Sector textile and leather industry	5	6.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**004. To what extent do the consequences of COVID 19 have a direct impact on the number of your employees?**

Answer	Број	%
No impact from the crisis	29	38.67%
Decreased by 1% - 20%	13	17.33%
Decreased by 21% - 40%	10	13.33%
Decreased by 81% -100%	10	13.33%
Decreased by 41% - 60%	8	10.67%
Decreased by 61% - 80%	5	6.67%
Number of employees has increased	0	0.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**005. Do the consequences of COVID 19 have a direct impact on your productivity:**

Answer	Број	%
Big impact	46	61.33%
Partial impact	20	26.67%

Weak impact	8	10.67%
No impact	1	1.33%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**006. How much do you think your employees will reduce in 2020 as a result of the COVID-19 crisis?**

Answer	Number	%
1% - 20%	27	36.00%
No impact	22	29.33%
41% - 60%	11	14.67%
21% - 40%	7	9.33%
81% -100%	4	5.33%
61% - 80%	3	4.00%
Number of employees will increase	1	1.33%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**007. Does any of the measures in dealing with COVID-19, in a situation where you perform a licensed activity for which a mandatory minimum number of employees with a specific educational structure is required, affects the possibility of hiring or retaining the minimum number of compulsory employees for a license?**

Answer	Number	%
No negative impact	36	48.00%
Yes, significant negative impact	25	33.33%
Yes, insignificant negative impact	14	18.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**008. Do some of the measures in dealing with COVID-19 affect the labor market in terms of the availability of certain staff?**

Answer	Number	%
Yes, it has a significant negative impact	36	48.00%
There is no negative impact	22	29.33%
Yes, it has a slightly negative effect	14	18.67%
Yes, it has a positive effect	3	4.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**009. Do you experience damages due to the measures in dealing with the COVID-19 in terms of the shortage of staff necessary to perform your operations?**

Answer	Number	%
Yes, I suffer significant damage	23	30.67%
Yes, I suffer insignificant damage	19	25.33%
There is no shortage of staff	17	22.67%
No damages	16	21.33%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**010. Does any of the measures in dealing with COVID-19 affect the difficult observance of the work order and discipline and the sanctioning of the violations of the work order and discipline?**

Answer	Number	%
No negative impact	30	40.00%
Yes, it has a significant negative impact	25	33.33%
Yes, it has a slightly negative effect	20	26.67%

No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**011. Do you think that the situation with COVID-19 will have an impact on the compensation of possible damages caused by employees due to non-compliance with the work order and discipline?**

Answer	Number	%
Yes, it has a significant negative impact	33	44.00%
No negative impact	33	44.00%
Yes, it has a insignificant negative effect	9	12.00%
Yes, it has a positive effect	0	0.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**012. Do the measures in dealing with COVID-19 have an impact on restricting/violating the freedom of contract when concluding/extending an employment contract?**

Одговор	Број	%
Yes, it has a significant negative impact	34	45.33%
Yes, it has a slightly negative effect	21	28.00%
No negative impact	15	20.00%
Freedom of contracting has increased	4	5.33%
No answer	0	0.00%
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

**013. Does the application of COVID-19 treatment measures affect the decision-making process of concluding employment contracts for a fixed or uninterrupted period of time?**

Answer	Number	%
Yes, it has a significant impact	44	58.67%

No impact	16	21.33%
Yes, it has an insignificant effect	15	20.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**014. Do the measures for dealing with COVID-19 affect the increase of the costs for finding and employing new employees due to the expiration of fixed-term contracts?**

Answer	Number	%
No impact	32	42.67%
Yes, it has a significant impact	24	32.00%
Yes, it has an insignificant impact	11	14.67%
There are no increased costs	8	10.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**015. Do the measures in dealing with COVID-19 affect the change of the conditions for concluding an employment contract?**

Answer	Number	%
There is no negative impact	28	37.33%
Yes, it has a significant negative impact	26	34.67%
Yes, it has an insignificant negative effect	21	28.00%
No answer	0	0.00%
Yes, it has a positive impact	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**016. Do you suffer any damage due to the application of measures in dealing with COVID-19 due to the inability to employ foreign citizens and stateless persons?**

Answer	Number	%
I do not employ foreigners or persons without citizenship	32	42.67%
I'm not suffering damages	28	37.33%
Yes, I suffer significant damage	9	12.00%
Yes, I suffer insignificant damage	6	8.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**017. Do you have the impossibility/difficulty of fulfilling your obligations due to the application of a measure for dealing with COVID-19, on the basis of payment of the agreed amounts of salary, contributions and compensation from employment?**

Answer	Number	%
Yes, I cannot pay salaries, allowances and contributions	20	26.67%
Yes, I have significant difficulties in paying salaries, allowances and contributions	20	26.67%
I have no difficulty paying salaries, fees and contributions	18	24.00%
Yes, I have insignificant difficulties paying salaries, allowances and contributions.	17	22.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**018. Do COVID-19 management measures have an impact on ensuring safe working conditions and changing routines for compliance with occupational safety and health regulations and additional costs?**

Answer	Number	%
Yes, it has a significant negative impact	26	34.67%
Yes, it has an insignificant negative effect	21	28.00%
There is no negative impact	14	18.67%
There was no need to change routines	14	18.67%



No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**019. Do you give special notice to employees due to any of the measures for dealing with COVID-19 and does it cause special costs?**

Одговор	Број	%
Yes, it has a significant negative effect	24	32.00%
No negative impact	19	25.33%
Yes, it has a significant negative impact	17	22.67%
I do not provide special notifications	15	20.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**020. Do you give any special documents, certificates, permits related to the work process (for movement in the police hour), to the employees and whether it causes special costs due to any of the measures in dealing with COVID-19?**

Answer	Number	%
We do not require special permits, certificates	32	42.67%
Yes, we issue and we have negligible expenses	17	22.67%
Yes, we do, but we have no costs	15	20.00%
Yes, we do and we have significant costs	11	14.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**021. Due to the measures in dealing with COVID-19, was there a need to release persons from the competitive clause and you have given up the compensation for respecting the competitive clause, which has caused you damages?**

Answer	Number	%
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We do not have such a case	<b>73</b>	<b>97.33%</b>
Yes, we have exempted an employee from a competitive clause and we have waived the compensation.	<b>2</b>	<b>2.67%</b>
Yes, we have exempted an employee from a competitive clause, but we have not waived the compensation.	<b>0</b>	<b>0.00%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**022. Do you have any problems getting jobs for the employees because of any of the measures for dealing with COVID-19?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
Yes, for a significant part of employees	<b>24</b>	<b>32.00%</b>
Yes, for all employees	<b>22</b>	<b>29.33%</b>
I do not have such a problem	<b>15</b>	<b>20.00%</b>
Yes, for an insignificant part of the employees	<b>14</b>	<b>18.67%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**023. Does any of the measures for dealing with COVID-19 have an impact on limiting the performance of seasonal work and hiring seasonal employees, for which you have costs/damages?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
We do not need seasonal work and we do not hire seasonal workers	<b>44</b>	<b>58.67%</b>
Yes, it has a significant impact	<b>14</b>	<b>18.67%</b>
No impact	<b>10</b>	<b>13.33%</b>
Yes, it has an significant impact	<b>7</b>	<b>9.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**024. Due to the recommendations in dealing with COVID-19, do your employees perform their work duties from home without formally changing their existing employment contract into a Home-Work Agreement?**

Answer	Number	%
We do not have employees who work from home because the nature of the work does not allow it	29	38.67%
Yes, fewer employees work from home	16	21.33%
Yes, all employees work from home	16	21.33%
A small number of employees work from home	14	18.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**025. Does adhering to the recommendation for work from home in dealing with COVID-19 have an impact on work efficiency?**

Answer	Number	%
Yes, it has a significant negative impact	30	40.00%
Yes, it has an insignificant negative effect	25	33.33%
There is no negative impact	20	26.67%
Operating efficiency has increased	0	0.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**026. Does the change in the organization of work and the harmonization of working hours due to the measures for dealing with COVID-19 affect the increased operating costs (increased cost of electricity, water, heating/cooling, logistics, introduction of organized transport)?**

Answer	Number	%
There is no negative impact	28	37.33%

Yes, it has an insignificant negative effect	23	30.67%
Yes, it has a significant negative impact	21	28.00%
Yes, it has a positive effect	2	2.67%
No answer	0	0.00%
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

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**027. Does the application of recommendations or measures to deal with COVID-19, have an impact on the request of managers to activate special clauses of managerial agreements that cause financial obligations to the company?**

Answer	Number	%
No impact	61	81.33%
Yes, it has a significant financial impact on the company	11	14.67%
Yes, it has an impact with insignificant financial obligations to the company	3	4.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**028. Do you expect that the implementation of the measures in dealing with COVID-19 in the future will have an impact on making it more difficult to assess the selection and employment of new employees with increased/unforeseen costs?**

Answer	Number	%
Yes, it will have a significant impact	37	49.33%
Yes, it will have an insignificant effect	20	26.67%
There will be no impact	18	24.00%
It will have a positive impact	0	0.00%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**029. As a result of the application of the recommendations and measures in dealing with COVID-19, was there a premature termination of employment contracts by agreement or dismissal of the employee?**

Answer	Number	%
There is no premature termination of employment contracts	55	73.33%
Yes, in insignificant numbers	13	17.33%
Yes, in significant numbers	7	9.33%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**030. As a result of applying the recommendations and measures for dealing with COVID-19, have you not been able to comply with the employee's notice period, so you have agreed with the employee to pay cash compensation instead of the notice period?**

Answer	Number	%
We have no cases of paying compensation instead of a notice period	69	92.00%
Yes, in significant numbers	4	5.33%
Yes, in insignificant numbers	2	2.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**031. As a consequence of the application of the recommendations and measures for dealing with COVID-19, have you been put in a position to perform collective dismissal for business reasons by paying compensation to the employees - severance pay?**

Answer	Number	%
We have not given a collective dismissal	68	90.67%
Yes, in significant numbers	4	5.33%
Yes, in insignificant numbers	3	4.00%
No answer	0	0.00%

<b>Total:</b>	<b>75</b>	<b>100.00%</b>
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**032. As a consequence of the measures in dealing with COVID-19 that refer to the right of absence of employees (e.g. custody of a child up to 10 years, a pregnant employee, a person with a chronic disease from a risk group, etc.) time, you suffer damages/expenses for a certain period of time?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
I'm not suffering damages	<b>30</b>	<b>40.00%</b>
Yes, I suffer insignificant damage	<b>22</b>	<b>29.33%</b>
Yes, I suffer significant damage	<b>22</b>	<b>29.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

**033. Do you have additional costs on any grounds due to overtime pay introduced as a result of reorganization of the work due to the application of the recommendations and measures for dealing with COVID-19?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
We don't have overtime	<b>40</b>	<b>53.33%</b>
Yes, I have insignificant expenses	<b>12</b>	<b>16.00%</b>
I have no additional costs	<b>12</b>	<b>16.00%</b>
Yes, I have significant costs	<b>11</b>	<b>14.67%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**034. As a consequence of the application of the recommendations and measures for dealing with COVID-19, do you have problems in organizing the daily, weekly and annual leave of the employees that affect the process of organization of the work?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
Yes, there are problems for all employees	<b>32</b>	<b>42.67%</b>

Yes, there are problems only for individual employees who use a right arising from a measure	<b>30</b>	<b>40.00%</b>
Yes, there are problems for employees in individual sectors	<b>13</b>	<b>17.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

**035. As a consequence of the application of the recommendations and measures in dealing with COVID-19, does the process of specialization and additional non-formal education of the employees and/or their training for certification suffer and do you suffer damage due to the same?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
The process of specialization, training and certification is not stalled	<b>30</b>	<b>40.00%</b>
Yes, the process is at a standstill and we are suffering	<b>19</b>	<b>25.33%</b>
Yes, the process is stalled, but we are not harmed	<b>15</b>	<b>20.00%</b>
Yes, the process is partially stalled and we are suffering	<b>10</b>	<b>13.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

**036. Do you have situations of dismissal of an employee parent of a child with developmental problems, special educational problems and/or a person in need of escort due to the application of the recommendations and measures for dealing with COVID 19 and does it cause special costs or endurance of the work process?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
We do not have such a case	<b>63</b>	<b>84.00%</b>
Yes, in insignificant numbers	<b>10</b>	<b>13.33%</b>
Yes, in significant numbers	<b>1</b>	<b>1.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

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**037. Are you forced to limit the work in shifts and/or at night as a result of the recommendations and measures in dealing with COVID-19 and does it affect the decline in productivity?**

Answer	Number	%
We have no registered night or night work	42	56.00%
Yes, and significantly affects the decline in productivity	15	20.00%
We didn't limit our night or night work	12	16.00%
Yes, but insignificantly affects the decline in productivity	3	4.00%
Yes, but it does not affect the decline in productivity	2	2.67%
No answer	0	0.00%
<b>Total:</b>	<b>74</b>	<b>98.67%</b>

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**038. Are you forced to limit your work on weekends as a result of the recommendations and measures for dealing with COVID-19 and does it affect the decline in productivity?**

Answer	Number	%
Yes, and significantly affects the decline in productivity	30	40.00%
We don't work on weekends	30	40.00%
We didn't limit the work to the weekend	11	14.67%
Yes, but insignificantly affects the decline in productivity	2	2.67%
Yes, but it does not affect the decline in productivity	2	2.67%
No answer	0	0.00%
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

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**039. Due to the application of the measures for dealing with COVID-19, have you been prevented from performing work abroad by sending/sending workers to work abroad and does that cause you loss/damage?**

Answer	Number	%
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We do not send workers to work abroad	<b>43</b>	<b>57.33%</b>
Yes, we are disabled and suffer significant loss/damage	<b>17</b>	<b>22.67%</b>
Yes, we are disabled and suffer significant loss/damage	<b>13</b>	<b>17.33%</b>
No answer	<b>0</b>	<b>0.00%</b>
<b>Total:</b>	<b>73</b>	<b>97.33%</b>

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**040. As a consequence of the measures in dealing with COVID-19, if you do not have night work or work in shifts, and you have emergency service services on call for maintenance of equipment/systems in state institutions, banking and economy and you face difficulties in performing service services outside work time, did you formally register for night work and work in shifts?**

<b>Answer</b>	<b>Number</b>	<b>%</b>
There was no need to change routines	<b>51</b>	<b>68.00%</b>
Yes, there are insignificant difficulties	<b>10</b>	<b>13.33%</b>
There is no negative impact	<b>8</b>	<b>10.67%</b>
Yes, there are significant difficulties	<b>5</b>	<b>6.67%</b>
No answer	<b>1</b>	<b>1.33%</b>
<b>Total:</b>	<b>75</b>	<b>100.00%</b>

# ANNEX 3

Review of registered unemployed persons (data available on <http://av.gov.mk/pregled-na-evidentirani-nevraboteni-lica.nspix> dated 18.05.2020, at 11:36)

April, 2020

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

## ПРЕГЛЕД на невработени лица со состојба на 30.04.2020 година

	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1400	744	656
2	Битола	5533	4425	1108
3	Валандово	649	243	406
4	Велес	4227	2816	1411
5	Виница	695	501	194
6	Гевгелија	1340	880	460
7	Гостивар	7449	4022	3427
8	Дебар	2143	1410	733
9	Делчево	1284	917	367
10	Демир Хисар	801	217	584
11	Кавадарци	1534	1098	436
12	Кичево	3017	2032	985
13	Кочани	2793	2032	761
14	Кратово	638	502	136
15	Крива Паланка	2569	1611	958
16	Крушево	1024	505	519
17	Куманово	12908	7796	5112
18	Македонски Брод	1321	597	724
19	Неготино	1299	916	383
20	Охрид	3208	2478	730
21	Прилеп	7454	5753	1701
22	Пробиштип	1046	746	300
23	Радовиш	2199	1367	832
24	Ресен	1457	984	473
25	Свети Николе	1226	813	413
26	на град Скопје	20916	15496	5420
27	Струга	3331	1329	2002
28	Струмица	4746	2457	2289
29	Тетово	13660	5933	7727
30	Штип	2895	2615	280
	Вкупно	114782	73236	41527

Март, 2020

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 31.03.2020 година

	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1372	720	652
2	Битола	4996	3982	1014
3	Валандово	513	194	319
4	Велес	4023	2642	1381
5	Виница	669	479	190
6	Гевгелија	962	631	331
7	Гостивар	7025	3793	3232
8	Дебар	2125	1406	719
9	Делчево	1221	860	361
10	Демир Хисар	736	191	545
11	Кавадарци	1384	991	393
12	Кичево	2829	1890	939
13	Кочани	2594	1886	708
14	Кратово	593	464	129
15	Крива Паланка	2479	1561	918
16	Крушево	992	491	501
17	Куманово	12415	7385	5030
18	Македонски Брод	1282	581	701
19	Неготино	1141	793	348
20	Охрид	2858	2205	653
21	Прилеп	7161	5517	1644
22	Пробиштип	1022	721	301
23	Радовиш	2096	1297	799
24	Ресен	1378	932	446
25	Свети Николе	1173	775	398
26	на град Скопје	19185	14005	5180
27	Струга	3155	1243	1912
28	Струмица	4486	2283	2203
29	Тетово	13194	5661	7533
30	Штип	2673	2399	274
	<b>Вкупно</b>	<b>107732</b>	<b>87878</b>	<b>38764</b>

Февруари, 2020

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 29.02.2020 година

1	Центар за вработување	Вкупно 3=4+5	Град 4	Село 5
1	Берово	1365	718	647
2	Битола	4868	3869	999
3	Валандово	509	193	316
4	Велес	3999	2645	1354
5	Виница	669	478	191
6	Гевгелија	949	615	334
7	Гостивар	6945	3745	3200
8	Дебар	2101	1390	711
9	Делчево	1198	845	353
10	Демир Хисар	732	190	542
11	Кавадарци	1390	997	393
12	Кичево	2821	1883	938
13	Кочани	2537	1832	705
14	Кратово	585	458	127
15	Крива Паланка	2373	1482	891
16	Крушево	983	489	494
17	Куманово	12199	7245	4954
18	Македонски Брод	1261	571	690
19	Неготино	1118	776	342
20	Охрид	2707	2072	635
21	Прилеп	7085	5465	1620
22	Пробиштип	1004	705	299
23	Радовиш	2059	1265	794
24	Ресен	1339	906	433
25	Свети Николе	1177	770	407
26	на град Скопје	18673	13666	5007
27	Струга	3083	1204	1879
28	Струмица	4400	2212	2188
29	Тетово	13087	5609	7478
30	Штип	2600	2338	262
	<b>Вкупно</b>	<b>106818</b>	<b>88833</b>	<b>38183</b>

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 31.01.2020 година

	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1368	704	664
2	Битола	4880	3861	1019
3	Валандово	502	189	313
4	Велес	4031	2679	1352
5	Виница	642	457	185
6	Гевгелија	957	622	335
7	Гостивар	6720	3630	3090
8	Дебар	2104	1385	719
9	Делчево	1175	829	346
10	Демир Хисар	751	191	560
11	Кавадарци	1452	1036	416
12	Кичево	2807	1867	940
13	Кочани	2553	1815	738
14	Кратово	608	476	132
15	Крива Паланка	2376	1489	887
16	Крушево	996	505	491
17	Куманово	11996	7122	4874
18	Македонски Брод	1285	577	708
19	Неготино	1130	776	354
20	Охрид	2669	2044	625
21	Прилеп	6903	5341	1562
22	Пробиштип	978	688	290
23	Радовиш	2026	1244	782
24	Ресен	1358	907	451
25	Свети Николе	1128	732	396
26	на град Скопје	18432	13511	4921
27	Струга	3014	1174	1840
28	Струмица	4322	2176	2146
29	Тетово	12668	5379	7289
30	Штип	2578	2302	276
	<b>Вкупно</b>	<b>104409</b>	<b>65708</b>	<b>38701</b>

Декември, 2019

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 31.12.2019 година

со состојба на 31.12.2019 година				
	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1319	680	639
2	Битола	4660	3718	942
3	Валандово	498	193	305
4	Велес	3834	2541	1293
5	Виница	563	414	149
6	Гевгелија	864	571	293
7	Гостивар	6677	3640	3037
8	Дебар	2104	1394	710
9	Делчево	1131	802	329
10	Демир Хисар	721	190	531
11	Кавадарци	1490	1078	412
12	Кичево	2752	1832	920
13	Кочани	2489	1784	705
14	Кратово	548	434	114
15	Крива Паланка	2355	1474	881
16	Крушево	985	502	483
17	Куманово	11833	7016	4817
18	Македонски Брод	1257	563	694
19	Неготино	1008	709	299
20	Охрид	2582	1992	590
21	Прилеп	6810	5259	1551
22	Пробиштип	945	671	274
23	Радовиш	1848	1146	702
24	Ресен	1301	878	423
25	Свети Николе	1096	711	385
26	на град Скопје	18119	13362	4757
27	Струга	2877	1136	1741
28	Струмица	4105	2071	2034
29	Тетово	12571	5346	7225
30	Штип	2406	2160	246
	Вкупно	101748	84287	37461

Април, 2019

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 30.04.2019 година

	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1302	707	595
2	Битола	4597	3652	945
3	Валандово	549	223	326
4	Велес	3845	2574	1271
5	Виница	601	413	188
6	Гевгелија	922	611	311
7	Гостивар	6711	3859	2852
8	Дебар	2018	1355	663
9	Делчево	1204	857	347
10	Демир Хисар	681	178	503
11	Кавадарци	1454	1002	452
12	Кичево	2504	1701	803
13	Кочани	2484	1750	734
14	Кратово	623	499	124
15	Крива Паланка	2514	1573	941
16	Крушево	965	490	475
17	Куманово	11746	7054	4692
18	Македонски Брод	1194	569	625
19	Неготино	1106	764	342
20	Охрид	2816	2208	608
21	Прилеп	7084	5575	1509
22	Пробиштип	1028	750	278
23	Радовиш	1331	916	415
24	Ресен	1363	896	467
25	Свети Николе	1257	840	417
26	на град Скопје	18347	13664	4683
27	Струга	2842	1221	1621
28	Струмица	4209	2154	2055
29	Тетово	13256	5741	7515
30	Штип	2530	2286	244
	<b>Вкупно</b>	<b>103083</b>	<b>68082</b>	<b>37001</b>

Март, 2019

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

П - 1

**ПРЕГЛЕД**  
на невработени лица  
со состојба на 31.03.2019 година

	Центар за вработување	Вкупно	Град	Село
1	2	3=4+5	4	5
1	Берово	1311	710	601
2	Битола	4636	3678	958
3	Валандово	565	234	331
4	Велес	3912	2612	1300
5	Виница	657	448	209
6	Гевгелија	954	631	323
7	Гостивар	6984	4018	2966
8	Дебар	2042	1373	669
9	Делчево	1265	902	363
10	Демир Хисар	694	179	515
11	Кавадарци	1520	1055	465
12	Кичево	2549	1735	814
13	Кочани	2584	1825	759
14	Кратово	643	513	130
15	Крива Паланка	2586	1626	960
16	Крушево	988	509	479
17	Куманово	11964	7202	4762
18	Македонски Брод	1193	567	626
19	Неготино	1194	824	370
20	Охрид	2969	2347	622
21	Прилеп	7231	5712	1519
22	Пробиштип	1062	777	285
23	Радовиш	1418	969	449
24	Ресен	1390	916	474
25	Свети Николе	1309	880	429
26	на град Скопје	19098	14215	4883
27	Струга	2974	1281	1693
28	Струмица	4247	2182	2065
29	Тетово	13762	5952	7810
30	Штип	2541	2294	247
	<b>Вкупно</b>	<b>108242</b>	<b>88188</b>	<b>38078</b>



Февруари, 2019

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

Образец-1

**ПРЕГЛЕД**  
на невработени лица со состојба на 28.02.2019  
и податоци за прилив и одлив на невработени лица во период од 01.02.2019 до 28.02.2019 година

	Опис	Вкупно		Без образование и со основно образование		Непотполно средно образование		Завршено средно образование		Више образование		Високо образование		Магистри на науки		Доктори на науки	
		Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Вкупно евидентирани невработени лица	105444	48961	52977	24737	12921	3973	27005	12560	1415	681	10313	6530	783	469	30	11
2 = 3 + 4 + 5 + 6	Прилив (лица кои стекнале статус невработен во текот на дадениот период)	6308	3282	2705	1532	621	198	2043	972	53	29	830	520	54	31	2	0
3	Лица кои прв пат се пријавиле во евиденција на невработени	1178	727	590	431	24	4	391	192	6	3	158	96	9	1		
4	Од работен однос (независно пред колку време престанал работниот однос)	2845	1341	745	308	399	136	1128	531	39	21	502	324	30	21	2	
5	Од симнати од евиденција на невработени по сите законски основи	1627	874	979	584	139	39	368	170	7	5	124	70	10	6	0	0
6	Од евиденција на други лица кои бараат работа	658	340	391	209	59	19	156	79	1		46	30	5	3		
7 = 8 + 9 + 10	Одлив (лица кои престанале да се водат во евиденција на невработени)	6522	3136	2275	968	796	286	2151	1054	79	42	1137	729	82	55	2	2
8	Засновале работен однос	3017	1581	712	294	333	141	1083	560	40	24	790	524	58	37	1	1
9	Симнати од евиденција по законски основ	2512	1094	1095	478	333	86	773	347	28	12	265	157	17	13	1	1
10	Преминале во евиденцијата на други лица кои бараат работа	993	461	468	196	130	59	295	147	11	6	82	48	7	5		

Јануари, 2019

АГЕНЦИЈА ЗА ВРАБОТУВАЊЕ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА

Образец-1

**ПРЕГЛЕД**  
на невработени лица со состојба на 31.01.2019  
и податоци за прилив и одлив на невработени лица во периодот од 01.01.2019 до 31.01.2019 година

	Опис	Вкупно		Без образование и со основно образование		Непотполно средно образование		Завршено средно образование		Више образование		Високо образование		Магистри на науки		Доктори на науки	
		Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени	Се	Жени
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Вкупно евидентирани невработени лица	105658	48815	52579	24192	13092	4059	27106	12639	1444	694	10605	6729	802	489	30	13
2 = 3 + 4 + 5 + 6	Прилив (лица кои стекнале статус невработен во текот на дадениот период)	16012	10356	10959	7903	808	287	3189	1482	71	32	926	614	58	38	1	0
3	Лица кои прв пат се пријавиле во евиденција на невработени	4279	2783	2976	2176	59	9	1057	483	7	1	175	111	5	3		
4	Од работен однос (независно пред колку време престанал работниот однос)	3372	1562	1011	354	441	162	1254	585	54	29	569	402	43	30		
5	Од симнати од евиденција на невработени по сите законски основи	6244	4679	5354	4283	188	66	557	249	6	2	130	75	8	4	1	0
6	Од евиденција на други лица кои бараат работа	2117	1332	1618	1090	120	50	321	165	4		52	26	2	1		
7 = 6 + 9 + 10	Одлив (лица кои престанале да се водат во евиденција на невработени)	5075	2415	1627	688	640	204	1735	854	55	30	945	587	72	51	1	1
8	Засновале работен однос	1819	973	348	171	166	47	710	366	18	11	532	344	45	34		
9	Симнати од евиденција по законски основ	2313	998	911	380	326	95	709	319	26	12	320	178	20	13	1	1
10	Преминале во евиденцијата на други лица кои бараат работа	943	444	368	137	148	62	316	169	11	7	93	65	7	4		

