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Dear clients,

on 3 February 2021, the National Assembly of the Republic of Slovenia adopted the Act on Additional Measures for Mitigation of Consequences COVID-19 (ZDUOP) – the so called »eighth anti-corona package« or »PKP8« (hereinafter referred to as: **Act**). The Act entered into force on 5 February 2021.

The Act prolongs measures primarily in the field of protection of workplaces, such as partial reimbursement of wage compensations paid to employees who are laid-off and subsidy for part-time work, together with a new measure of a partial subsidy for minimum wage. The Act also includes crisis allowances for individual groups of population (beneficiaries of disability insurance, unemployed persons and students who are studying abroad).

Please find below the answers to some of the most pressing questions regarding the novelties introduced by the Act.

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**ACT DETERMINING ADDITIONAL MEASURES TO MITIGATE THE CONSEQUENCES OF THE COVID-19 (ZDUOP)**

**AMENDMENTS OF THE ACTS**

**ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE AND REMEDY THE CONSEQUENCES OF THE COVID-19 EPIDEMIC (ZIUOOPE)**

**Measures in the field of Public Procurement**

***By when can a contract authority carry out the small-value public procurement procedure, for which notifications concerning public procurement of goods and services do not have to be submitted to the Publications Office of the EU, and the public procurement for construction, if the value of the tender does not reach the amount of EUR 1,000,000?***

By 31 December 2021 notwithstanding the provisions of the Public Procurement Act (Official Gazette of the Republic of Slovenia, No. 91/15 and 14/18, hereinafter: **ZJN-3**).

***By when can the correction mechanism be applied if the business entity does not meet the mandatory duties and other monetary non-tax obligations pursuant to the law governing financial administration, which are collected by the tax authority in accordance with the rules of the country in which the business entity has its seat or the rules of the country of the contract authority, or if such obligations is 50 EUR or more on the day of submission of the tender or application or verification, or if the business entity has not submitted all withholding tax returns for the last 5 years by the date of submission of the tender or application?***

By 31 December 2021 notwithstanding the provisions of the ZJN-3. In such a case, the contract authority shall set a reasonable time limit, not longer than 30 days, within which the business entity must fulfil its obligations.

**ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (ZIUOPDVE)**

**Convening and conducting the general meeting of a chamber or an association**

***Is a special method for convening and conducting the general meeting of a chamber or an association also provided, as is the case for a society?***

Yes, during the period until the revocation of the measure of temporary partial restriction of movement of people and restriction or prohibition of gathering people to prevent infections with

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COVID-19, chambers and associations may also convene and conduct a general meeting by correspondence regarding the most important decisions, regardless of other provisions of the act of association or statute, provided that equal participation of all members can be ensured. The rules for convening and conducting the assembly of members of society shall apply appropriately.

If a mandate of a representative or member of the governing bodies of a chamber or an association has expired during the period of validity of the measure of temporary partial restriction of movement of persons and restriction or prohibition of gathering of people to prevent infections with COVID-19, his/her mandate shall be extended until the first general meeting that follows the expiration of the mandate if the general meeting cannot be called by correspondence.

The chamber or association is obliged to convene a general meeting of members no later than three months after the revocation of the measure of temporary partial restriction of movement of people and restriction or prohibition of gathering people to prevent infections with COVID-19.

***Does the Act also provide special provisions for convening, conducting, and deciding by correspondence general meeting?***

No, provisions of the act of associations or statute shall apply.

**ACT DETERMINING INTERVENTION MEASURES TO ASSIST IN MITIGATING THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (ZIUPOPDVE)**

**Solidarity allowance for beneficiaries of disability insurance**

***Who are the beneficiaries additionally eligible to the solidarity allowance for pensioners?***

Recipients of remuneration from disability insurance who work part-time and are on temporal leave or absent from work due to force majeure and have permanent residence in the Republic of Slovenia.

***How is the amount of the allowance calculated in such cases?***

Remuneration from disability insurance is recalculated on a full-time basis, and the allowance is recognized considering the recalculated remuneration and the amounts referred to in the third paragraph of Article 119 of the ZIUPOPDVE in a proportionate part depending on the amount of part-time work for which they receive remuneration from disability insurance. In determining the amount of the allowance, the amount of remuneration received by the beneficiary for the month of December 2020 shall be taken into account.

***How to exercise the right to the payment of the solidarity allowance for the beneficiaries of disability insurance?***

A beneficiary of the disability insurance shall submit an application together with a proof of ordered temporal leave or absence from work due to force majeure to the Pension and Disability Insurance Institute of Slovenia (hereinafter: **ZPIZ**).

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***By when must the application be submitted?***

By 31 March 2021.

**BUILDING ACT (GZ)**

**Building permit issuance procedure**

***When is it possible to conduct an oral hearing by videoconference in the building permit issuance procedure?***

If the competent administrative body for construction matters deems that it contributes to a faster and more efficient procedure, that the authority has appropriate technical means and that it is possible with regards to the respective subject matter.

***What option do participants have if they do not possess technical means to participate via videoconference?***

They must inform the competent administrative authority for construction matters within the period set out in the invitation for the oral hearing. The competent administrative authority for construction matters allows participants who do not have the technical means to participate via videoconference to directly attend the oral hearing in the room where it takes place or to attend the oral hearing by videoconference via technical means provided by themselves or other authorities.

***Who signs the transcript of the oral hearing?***

An official person conducting an oral hearing by videoconference signs the transcript.

**COMMUNICABLE DISEASES ACT (ZNB)**

**Fines**

***For what additional reason can a legal or natural person be fined?***

If a legal or natural person acts contrary to the programs for the prevention, control, removal and eradication of communicable diseases relating to vaccination during the declared epidemic of an infectious disease.

***What is the amount of the fine?***

The fine amounts between EUR 4,000 and 100,000 for legal persons and between EUR 2,000 and 5,000 for sole proprietorship or a person who independently carries out an activity.

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## DEROGATIONS FROM THE PROVISIONS OF CERTAIN ACTS

### ACT DETERMINING THE INTERVENTION MEASURES TO MITIGATE AND REMEDY THE CONSEQUENCES OF THE COVID-19 EPIDEMIC (ZIUOOPE)

#### Partial subsidy to reduce full-time work

##### **Which employer can exercise the right to the subsidy to reduce full-time work?**

Any employer, who is:

- a legal or natural person registered in the Business Register of Slovenia before 18 October 2020 and employs workers on the basis of employment contract for full-time or a natural person who performs agricultural activities and was registered in the register of agricultural holdings before 18 October 2020, and
- if, according to its estimates, the employer cannot provide to at least 10 % of employees at least 90 % of work per month.

##### **Is the employer obliged to return the amount of the received subsidy if the employer has paid profits, purchased treasury shares or own business shares, paid bonuses to management or part of salaries for business performance to management, paid in 2021 or for 2021?**

Yes. If such payments have taken place from 1 January 2021, the employer who received the partial subsidy to reduce full-time work, notwithstanding the seventh paragraph of Article 18 of Act Determining the Intervention Measures to Mitigate and Remedy the Consequences of the COVID-19 Epidemic (Official Gazette of the Republic of Slovenia, No. 80/ 20 et seq., hereinafter: **ZIUOOPE**), must notify the Financial administration of the Republic of Slovenia (hereinafter: **FURS**) of such activities no later than two months after payment.

The employer must return the funds received after the service of the decision, together with statutory default interests, which run from the date when the funds were received until the date of repayment.

##### **Who exercises control over the obligation to return received funds?**

Supervision is carried out by the FURS, which applies the law governing the tax procedure.

##### **Who can additionally be fined by a penalty under the provisions of ZIUOOPE?**

Notwithstanding the provisions of Article 79 of the ZIUOOPE and Article 42 of the Act Determining Intervention Measures to Prepare for the Second Wave of COVID-19 (Official Gazette the Republic of Slovenia, No. 98/20 et seq., hereinafter: **ZIUPDV**), the employer who receives the subsidy, the responsible person of such employer and the employer individual who received the subsidy, may also be fined in the event they do not inform FURS about such payments or purchases.

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| EMPLOYMENT RELATIONSHIPS ACT (ZDR-1)  |
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| Notifications regarding Home-office   |
| <b><i>Is the employer still obliged to inform the Labour Inspectorate of the Republic of Slovenia before a worker starts working from home about it?</i></b>  |
| Yes, notwithstanding the fourth Paragraph of Article 68 of the Employment Relationships Act (Official Gazette of the Republic of Slovenia, No. 21/13 et seq., hereinafter: <b>ZDR-1</b> ) the employer must inform the authority about: <ul style="list-style-type: none"> <li>- information on the employer (name, address, registration number and activity performed),</li> <li>- data relating to the employee who will perform work at home (personal name, job title or type of work, with a brief description of the work to be performed by the employee, work equipment and work equipment to be used by the employee, estimated duration, and estimated share of working time at home),</li> <li>- the potential risk to the safety and health of the worker when working from home.</li> </ul> |
| <b><i>How shall the employer submit such notifications?</i></b>   |
| If the employer is registered in the Business Register of Slovenia, the employer shall submit the notification electronically, via the information system for support to business entities managed by the Ministry responsible for public administration.   |
| <b><i>Until when does this measure apply?</i></b>   |
| This measure applies from 1 April 2021 until 31 December 2021.  |

| ACT DETERMINING INTERVENTION MEASURES TO ASSIST IN MITIGATING THE CONSEQUENCES OF THE SECOND WAVE OF COVID-19 EPIDEMIC (ZIUPOPDVE)                                     |
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| Crisis allowance pursuant to Article 85 of the ZIUPOPDVE   |
| <b><i>Who is additionally entitled to the crisis allowance?</i></b>  |
| Each employee who works and whose monthly wage for November 2020, which does not consider the payment for business performance, did not exceed twice the minimum wage. |
| <b><i>When must the crisis allowance of EUR 200, which is exempt from all taxes and contributions, be paid?</i></b>  |
| It must be paid together with the wage for January 2021.   |
| <b><i>What if an employee does not work for the whole month in December?</i></b>   |
| The worker is entitled to a proportional part of the allowance.  |



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| <b><i>For which days is an employee also entitled to the crisis allowance?</i></b>  |
| The worker is entitled to the allowance for a holiday and other non-working day determined by the law, if he/she would actually work on that day, and the allowance is not due to him/her for other forms of absence from work.   |
| <b><i>What if an employee has a part-time employment contract?</i></b>  |
| The employee is entitled to the crisis allowance in proportion to the working time for which he/she has concluded an employment contract, except in cases where the employee works part-time in special cases in accordance with the law governing employment.  |
| <b><i>Who is not entitled to the crisis allowance?</i></b>  |
| Employees of direct and indirect users of the budget of the Republic of Slovenia and municipal budgets and foreign diplomatic missions and consulates, international organizations, missions of international organizations and institutions, bodies, and agencies of the European Union (hereinafter: <b>EU</b> ) in the Republic of Slovenia. |
| <b><i>Where are the funds provided for the payment of the crisis allowance?</i></b>   |
| Funds are provided in the budget of the Republic of Slovenia or from the budget of the EU.  |
| <b><i>How does the employer claim a refund of the paid crisis allowance to the employee?</i></b>  |
| Through the information system of the FURS, the employer submits a statement stating that the employee has been paid the crisis allowance.  |
| <b><i>By when must the beneficiary submit the statement electronically via the FURS information system?</i></b>   |
| By 31 March 2021.   |
| <b><i>When does FURS pay the refund of the crisis allowance?</i></b>  |
| By 30 April 2021.   |
| <b><i>Who supervises the payment of this allowance?</i></b>   |
| Supervision is carried out by the Labour Inspectorate of the Republic of Slovenia in accordance with the regulations governing inspection supervision.  |
| <b><i>Who supervises the exercise of the employer's right to reimbursement of the paid crisis allowance?</i></b>  |
| Supervision is carried out by the FURS, which applies the law governing the tax procedure to the supervision procedure.   |





***What is the amount of the fines for employers?***

The penalty amounts:

- between EUR 3,000 and 20,000 for the employer, who does not pay the crisis allowance,
- between EUR 1,500 and 8,000 for the employer with 10 or less workers, who does not pay the crisis allowance,
- between EUR 450 and 2,000 for the responsible person, who does not pay the crisis allowance,
- between EUR 450 and 1,200 for the employer individual, who does not pay the crisis allowance.

**PENSION AND DISABILITY INSURANCE ACT (ZPIZ-2)**

**Calculating social contributions and wage compensation**

***What is the minimum basis for calculating contributions from wage and wage compensation as well as for wage compensation paid for the months from July to December 2021?***

The lowest basis is the minimum wage (and not the amount of 60 % of the last known average annual wage of employees in the Republic of Slovenia, calculated per month, as specified in Articles 144 and 152 of the Pension and Disability Insurance Act (Official Gazette of the Republic of Slovenia, No. 96/12 et seq.; hereinafter: **ZPIZ-2**).

**Partial subsidy for minimum wage**

***Under what conditions is an employer entitled to the partial reimbursement of minimum wage?***

The employer is entitled to this measure for every employee whose wage for full-time, without allowances provided by law and other regulations or by collective agreements, part of the salary for work performance and payments for business performance as agreed in the collective agreement or employment contract, does not reach the amount determined pursuant to the Minimum Wage Act (Official Gazette of the Republic of Slovenia, No. 13/10, et seq.).

Employers who are direct and indirect users of the budget of the Republic of Slovenia or municipal budgets and foreign diplomatic missions and consulates, international organizations, missions of international organizations and institutions, bodies and agencies of the EU in the Republic of Slovenia are not entitled to this measure.

***In what form is the partial reimbursement of minimum wage paid?***

In a form of a subsidy in the amount of EUR 50.

***For what period is the employer entitled to the partial subsidy for minimum wage?***

For the payment of work between 1 January 2021 and 30 June 2021.



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| <b><i>What if an employee has a part-time employment contract or works less than full-time?</i></b>   |
| In such case the employer is entitled to the remuneration of the subsidy in proportion to the working time for which the worker has concluded an employment contract or performed work.   |
| <b><i>Where are the funds provided for the payment of the subsidy?</i></b>  |
| Funds are provided in the budget of the Republic of Slovenia or from funds obtained from the EU budget.   |
| <b><i>How does the employer claim a reimbursement of the subsidy?</i></b>   |
| The employer submits a statement via the FURS information system, stating that he has calculated and paid the employee the wage as determined in the first paragraph of Article 29 of the Act, together with the information which proves the entitlement to the subsidy. The employer is criminally and materially liable for the correctness of the statement.  |
| <b><i>When must the employer submit the statement?</i></b>  |
| The employer must submit the statement electronically by the end of the month for the subsidy of the previous month, but no later than 31 July 2021.  |
| <b><i>When does FURS pay the subsidy?</i></b>   |
| No later than the 20th of the month following the month in which the statement was submitted.   |
| <b><i>In which cases must the employer return the subsidy received?</i></b>   |
| If since the entry into force of the Act the employer has paid profits, purchased treasury shares or own business shares, paid bonuses to management or part of salaries for business performance to management, paid in 2021 or for 2021, the employer must inform the FURS about such activities. The received funds must be returned after the service of the decision, together with the statutory default interest, which runs from the day of exercising the rights from this law until the day of return.                    |
| <b><i>Does receiving the subsidy restrict the employer from firing workers?</i></b>   |
| Yes, during the period of receiving this subsidy and for three months thereafter the employer may not, for business reasons, dismiss the employee for whom it claimed this subsidy, or terminate employment contracts for a large number of employees for business reasons, unless the redundancy program was adopted before the Act came into force (i. e. 5 February 2021). Supervisions is performed by the Labour Inspectorate of the Republic of Slovenia in accordance with the regulations governing the inspection control. |

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**Who supervises the exercise of the employer's right to the subsidy and the return of the received funds?**

Supervision is performed by the FURS, who carries out the supervision procedure pursuant to the law governing the tax procedure appropriately. For the purpose of this supervision, the FURS has the right to obtain the necessary evidence and documents directly from the employer.

**What is the amount of the fines for employers?**

The penalty amounts:

- between EUR 3,000 and 20,000 for the employer, who during the period of receiving the subsidy and 3 months thereafter, for business reasons dismisses the employee for whom it claimed reimbursement of paid wage compensation, or terminates employment contracts for a large number of employees for business reasons, unless the redundancy program was adopted before the Act came into force,
- between EUR 1,500 and 2,000 for the employer with 10 or less employees for the offence from the first bullet point,
- between EUR 450 and 2,000 for the responsible person if the employer for the offence from the first bullet point,
- between EUR 450 and 1,200 for the employer individual for the offence from the first bullet point.

**HEALTH CARE AND HEALTH INSURANCE ACT (ZZVZZ)**

**Short-term absence due to illness**

**May a worker be absent from work due to illness without a certificate of justified abstinence from work issued by the selected personal physician?**

A worker may be absent up to 3 consecutive days (hereinafter: **short-term absence**) and merely once in a calendar year.

**How and when does the worker notify the employer of the short-term absence?**

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

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

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

If the employee violates the above, the employer is not entitled to the payment of compensation for the period of short-term absence from work due to illness.

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| <b><i>Is the right to the one-time short-term absence due to illness exercised if the selected personal physician finds that the employee is still temporarily absent from work due to illness or injury even after the expiration of the period of short-term absence due to illness or injury?</i></b>   |
| No, the right to a single short-term absence due to illness is not exercised in this case.   |
| <b><i>Is this right considered to be exercised even if it lasts less than three consecutive working days?</i></b>  |
| Yes.   |
| <b><i>How is the compensation for the period of short-term absence from work due to illness calculated?</i></b>  |
| The compensation is calculated in the amount of the compensation that the employer calculates and pays to the employee due to illness in accordance with the eighth paragraph of Article 137 ZDR-1 (the latter stipulates that in the event of an employee's absence from work due to illness or non-work-related injury, the amount of compensation to the employee's employer is 80 % of the employee's full-time wage in the previous month). |
| <b><i>When does the Health Insurance Institute of Slovenia (hereinafter: ZZZS) reimburse the employer for the compensation paid?</i></b>   |
| It shall be reimbursed within 60 days of the submission of the employer's request for reimbursement.   |
| <b><i>When must the employer submit the request to the ZZZS?</i></b>   |
| The employer must submit the request for reimbursement electronically no later than three months after the expiry of the measure. The procedure for submitting the request is determined in more detail by the ZZZS.   |
| <b><i>In which case is the compensation not paid?</i></b>  |
| If the worker does not notify the employer in writing or electronically of the short-term absence due to illness on the first day of absence and/or during the use of the short-term absence due to illness, the worker performs gainful activity or moves outside his/her place of residence.   |
| <b><i>Who supervises the implementation of the measure?</i></b>  |
| Supervision is performed by the ZZZS.  |
| <b><i>By when is this measure valid?</i></b>   |
| The measure is valid by 31 December 2021.  |

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## INTERIM MEASURES

### INTERIM MEASURES IN THE FIELD OF DISABILITY INSURANCE

#### One-time solidarity allowance for other vulnerable groups

##### **Who are the beneficiaries of the one-time solidarity allowance for other vulnerable groups?**

The beneficiaries are:

- beneficiaries pursuant to the law governing war veterans who receive war veteran's allowance as their sole income,
- beneficiaries pursuant to the law governing war invalids who receive family allowance as their sole income,
- beneficiaries of compensation pursuant to Articles 5 and 8 of the Social Inclusion of Disabled Persons Act (Official Gazette of the Republic of Slovenia, No. 30/18).

##### **What is the amount of the one-time solidarity allowance?**

The amount is EUR 150.

##### **By when shall the one-time solidarity allowance be paid off?**

By 30 April 2021.

##### **Is a person entitled to the one-time solidarity allowance if he/she is at the same time entitled to the one-time solidarity allowance on other grounds?**

No.

##### **Who provides funds for the one-time solidarity allowance?**

The Republic of Slovenia from the state budget.

##### **How does the one-time solidarity allowance affect the exercise of certain other rights and personal income tax?**

This allowance is not considered as revenue when exercising rights under the regulations governing rights from public funds, except for extraordinary monetary social assistance. On the one-time solidarity allowance no income tax is paid.

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| INTERIM MEASURES IN THE FIELD OF SOCIAL SECURITY   |
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| <b>One-time solidarity allowance for pupils, older than 18 years</b>   |
| <b>Who are the beneficiaries to the one-time solidarity allowance for pupils allowance?</b>  |
| Pupils with permanent or temporary residence in the Republic of Slovenia who are in the school year 2020/2021 enrolled in regular education according to publicly valid educational programs in the Republic of Slovenia and were not on 19 October 2020 included in mandatory pension and disability insurance on the basis of Articles 14, 15, 16, 17 and 25 ZPIZ-2 and have turned 18 years before 19 October 2020. |
| <b>What is the amount of the one-time solidarity allowance for pupils?</b>   |
| The amount is EUR 50.  |
| <b>By when shall the one-time solidarity allowance for pupils be paid-off?</b>   |
| By 31 March 2021.  |
| <b>By when must a request for payment of the one-time solidarity allowance for pupils be submitted?</b>  |
| By 28 February 2021.   |
| <b>Who provides the information on entitlement to the one-time solidarity allowance for pupils?</b>  |
| The Ministry responsible for education, for this purpose provides data in electronic form from the Central Register of Participants in Education, namely EMŠO and the status of the beneficiaries.   |
| <b>Who provides funds for the one-time solidarity allowance for pupils?</b>  |
| Republic of Slovenia from the state budget.  |
| <b>How does the one-time solidarity allowance for pupils affect the exercise of certain other rights and personal income tax?</b>  |
| The allowance is not considered as revenue when exercising rights under the regulations governing rights from public funds, except for extraordinary monetary social assistance. On this allowance no income tax is paid.  |

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**INTERIM MEASURE OF THE PARTIAL REIMBURSEMENT OF WAGE COMPENSATIONS PAID TO EMPLOYEES WHO WERE TEMPORARILY LAID OFF**

**Partial reimbursement of wage compensations paid to employees who were temporarily laid off**

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

Any employer in the Republic of Slovenia, registered no later than 31 December 2020, who is temporarily unable to provide work to employees due to the epidemic or consequences of the epidemic, except:

- direct or indirect user of the budget of the Republic of Slovenia or the budget of a municipality, whose share of revenues from public resources in 2020 was higher than 70 %,
- an employer who performs financial or insurance activity, which belongs to group K according to the standard classification of activities and has more than 10 employees on 31 December 2020,
- foreign diplomatic missions and consulates, international organizations, missions of international organisations and institutions, bodies, and agencies of the EU in the Republic of Slovenia.

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

Entitled to the reimbursement of the paid wage compensations are employers, whose revenue in 2021 will be reduced for more than 20 % in comparison to 2019 or 2020 because of the epidemic or consequences of the epidemic (by their estimation). Employers who did not operate in the entire year 2019, 2020 and/or 2021 are also entitled to the aid, if they have suffered more than a 20 % decrease in an average monthly revenue in 2021 compared to an average monthly revenue in 2019, 2020 or 2021.

Notwithstanding the non-fulfilment of the above condition, those employers who have the status of a humanitarian organization under the Humanitarian Agencies Act or the status of a disability organization under the Disabled Persons Organizations Act are also entitled to compensation.

If the above conditions are not met when submitting the annual reports for 2021, the beneficiary will have to return the received funds under the measure.

***What counts as »revenue«?***

Net sales revenue determined according to accounting rules and remuneration based on social insurance for parental care.

***What if an employer who was registered after 31 December 2020 submits the application?***

In this case, the application will be rejected. Against this decision no appeal is provided.

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***What if an employer after he has submitted an application and received funds realizes that it does not meet the condition of reduced revenues for this measure?***

The employer must notify FURS no later than the deadline for submitting the corporate income tax return for 2021 or for the period that includes data for the second half of 2021, or the deadline for submitting the corporate income tax return for 2021. Within 30 days of service decision, it must repay the amount of aid received. Default interest must be paid from the expiry of this period until payment under the Statutory Default Interest Rate Act (Official Gazette of the Republic of Slovenia, No. 11/07, hereinafter: **ZPOMZO-1**). Supervision is performed by the FURS in accordance with the law governing the tax procedure appropriately.

***Until when (for how long) is the employer entitled to assign an employee to a temporary lay-off pursuant to the Act?***

The eligible employer may assign an individual employee to a temporary lay-off in period between 1 February 2021 and 30 April 2021. The Government of the Republic of Slovenia may issue a decision to extend the measure twice for the period of one month, but not longer than until 30 June 2021.

Notwithstanding the above period, the employer who fulfils the conditions of the right to partial reimbursement of wage compensations paid to employees who were temporarily laid-off in accordance with the ZZUOOP and has sent workers on temporarily laid-off in the period from 16 January to 31 January 2021 is also entitled to this measure.

***How does the employer refer an employee to a temporary lay-off?***

The employer refers the employee to a temporary lay-off in writing. The written referral shall specify the period of the temporary lay-off, the possibilities and manner of urging the employee to return to work early, and the amount of wage compensation.

***For up to how many days can the employer request that the temporarily laid-off employee returns to work?***

During the temporary lay-off period, the employee has a duty to return to work at the request of the employer for up to 7 working days in the current month. The employer must inform the Employment Service of Slovenia (hereinafter: **ZRSZ**) in advance about its intention of temporarily laying-off employees.

***To what amount of wage compensation is the employee entitled while being temporarily laid-off?***

Amount of compensation is equal to the amount envisioned for the instances of a temporary inability to provide work due to a business reason (i. e. 80 % of the basis). Compensation must not be lower than the minimum wage in the Republic of Slovenia.

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***To what amount of wage compensation is an employee, who uses the right to annual leave during the temporary laid-off period, entitled?***

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

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

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

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

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

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

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

The amount of partial reimbursement of the paid wage compensation by the Republic of Slovenia amounts to 80 % of wage compensation and is limited by the amount of the average monthly wage in the Republic of Slovenia for October 2020. 80 % of the wage compensation covered by the Republic of Slovenia includes wage compensation and all social security contributions ("gross I").

The amount of partial reimbursement of the paid wage compensation paid by the Republic of Slovenia amounts to 100 % of wage compensation under the condition that the total amount of public funds received in accordance with point 3.1 of the Commission Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (OJ C 91I, from 20 March 2020, et seq., hereinafter: **Commission Temporary Framework**) did not exceed EUR 1.8 million per company whereas this maximum amount includes the funds to which the employer is entitled and will receive under the Act. That amount must be expressed as gross amounts before

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deduction of taxes or other charges. The amount of reimbursement of paid wage compensation is limited by the amount of the average monthly wage in the Republic of Slovenia. 100 % of the wage compensation covered by the Republic of Slovenia includes wage compensation and all social security contributions ("gross I").

For the time when the employer is prevented from performing economic activity by regulations due to the COVID-19 epidemic, the reimbursement of wage compensation by the Republic of Slovenia in both cases (80 % and 100 %) encompasses wage compensation together with all taxes and employer's contributions (gross II).

The employer who is a direct or indirect user of the budget of the Republic of Slovenia or the municipal budget, whose share of revenues from public sources was lower than 70 % in 2020, may claim a reimbursement of wage compensation only in the amount equal to the share of his revenues from non-public sources.

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

The employer exercises the right to reimbursement of paid wage compensations under the Act by submitting the application electronically to the ZRSZ within 8 days of assigning employees to a temporary lay-off. In case this measure is prolonged (in accordance with the second Paragraph of Article 40 of the Act), the application must be submitted in this deadline, but no later than 30 June 2021. However, if the employer temporarily laid-off employees already before the entry into force of the Act for the period from 1 February 2020 onwards, the employer may apply for reimbursement of wage compensation within 8 days of the entry into force of the Act if it meets all the conditions for exercising the right.

The application shall be accompanied by:

- an estimate of the decline in revenue,
- evidence of assigning employees to a temporary lay-off due to temporary inability to provide work for business reasons,
- a statement, for the correctness of which the employer is criminally and materially liable, that on the day of submitting the application the employer has paid all due obligations arising from mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration,
- a statement, for the correctness of which the employer is criminally and materially liable, that on the day of submitting the application the employer has fulfilled the obligations arising from the submission of all withholding tax returns for the period of the last 5 years up to the date of submission of the application,
- a statement that the employer paid all wage remuneration to employees on the day of submitting the application,

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- a statement from the fourth Paragraph of Article 44 of the Act (i. e. a statement that the employer has not or will not exceed EUR 1.8 million per individual company from state aid under intervention acts), for which the employer is criminally and materially liable.

When exercising this right, the employer decides whether to submit an application for reimbursement of wage compensation in the amount of 100 % or 80 %.

The employer whose employment is directly or indirectly co-financed from the budget of the Republic of Slovenia through special programs and can claim reimbursement of wage compensation only in the amount of the difference between full co-financing and other subsidy, states in the application the share of financing from the budget of the Republic of Slovenia in 2020 or 2021.

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

The ZRSZ decides on the application within 15 days.

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

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

- fails to meet mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration, collected by the FURS, if the employer has unpaid due liabilities on the day of submitting the application. The employer shall be deemed not to have fulfilled these obligations also if it had not submitted all withholding tax returns on the date of submission of the application for the period of the last 5 years up to the date of submission of the application,
- if bankruptcy proceedings have been instituted against the employer or if the employer is subject to liquidation proceedings.

***When is the employer reimbursed for paid wage compensations?***

Partial reimbursement of wage compensation, except for employees for whom the payment of wage compensation is not borne by the employer, is paid to the employer monthly, in proportion or in full, on the 10th day of the month following the month of payment of wage compensation under the Act.

***Who exercises control of the allocation and payment of wage compensations?***

The ZRSZ. The employer claiming the reimbursement of wage compensation must enable the ZRSZ to exercise administrative and financial control over the fulfilment of contractual obligations.

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**Can the employer assign overtime work or reschedule working hours during the temporary laid-off period?**

During the temporary laid-off period, the employer may not assign overtime work or reschedule working hours if such work can be done with temporarily laid-off employees.

**In which cases must the employer return the received funds?**

The employer who receives or has received funds in accordance with the Act must return the received funds in full if:

- during the period of receiving the reimbursements of paid wage compensations, does not pay wage compensations to employees,
- the employer assigns overtime work or reschedules working hours during the period of receiving wage compensation, although this work could be done with temporarily laid-off employees,
- the employer requests the employees to return to work and does not inform the ZRSZ in advance,
- the employer, for business reasons, dismisses the employee for whom it claimed reimbursement of paid wage compensation, or terminates employment contracts for a large number of employees for business reasons, unless the redundancy program was adopted before 13 March 2020 and the employer did not claim a subsidy under specific intervention laws,
- the employer initiates liquidation proceedings under the law governing companies during the period of receiving funds and after the cessation of receipt of funds, which is equal to the period of receiving funds,
- the employer submits false statements when applying for this measure that the employer has paid all due obligations arising from mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration, a statement that on the day of submitting the application the employer has fulfilled the obligations arising from the submission of all withholding tax returns for the period of the last 5 years up to the date of submission of the application or a statement that the employer paid all wage remuneration to employees on the day of submitting the application.

If the total amount of received public funds exceeds the maximal amount determined by the second paragraph of Article 44 of Act, the employer must return received funds in excess.

**Can the employer dismiss the employee for whom it is claiming reimbursement of wage compensation during the period of receiving wage compensation?**

During the period of receiving compensation for temporary laid-off employees, the employer may not, for business reasons, dismiss the employee for whom it claimed reimbursement of paid wage compensation, or terminate employment contracts for a large number of employees for business reasons, unless the redundancy program was adopted before 13 March 2020 and the employer

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did not claim a subsidy under Act Determining the Intervention Measures to Mitigate the Consequences of the Second Wave of COVID-19 Epidemic (Official Gazette of the Republic of Slovenia, No. 175/20, et seq., hereinafter: **ZIUOPDVE**), ZIUOOPE, ZIUPDV or ZZUOOP for these employees. The employer cannot claim wage compensation for the time of the notice period.

**Must the employer return the received funds if from 1 February 2021 onwards the employer has paid profits, purchased treasury shares or own business shares, paid bonuses to management or part of salaries for business performance to management, paid in 2021 or for 2021?**

Yes, in this case the employer must notify FURS, no later than two months after such activities have been performed. The received funds must be returned after service of the administrative decision, together with statutory default interest in accordance with ZPOMZO-1, which run from the date of receipt of the subsidy until the date of the refund. Supervision over this is exercised by the FURS in a reasonable manner in accordance with the law governing the tax procedure.

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

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

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

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

**Is there a possibility to return the received funds in instalments?**

Yes. The FURS and the ZRSZ may allow payment in instalments of received funds that were unduly paid on the basis of laws governing intervention measures, but only in a maximum of six-monthly instalments over a period of six months due to loss of ability to generate revenue due to the epidemic. No interest (including statutory due interests) is paid for deferred amount for the period of instalment payment pursuant to the Act.

If the beneficiary of funds is late with the payment of an individual instalment, all subsequent unpaid instalments will be due on the due date of the unpaid instalment.

For other questions not regulated by Article 52 of the Act, the law governing the tax procedure shall apply appropriately.

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

A fine of between EUR 3,000 and 20,000 is imposed on the employer who:

- does not inform the FURS about the obligation of returning the funds within the deadline (Paragraph 6 of Article 36 and ninth Paragraph of Article 47 of the Act),
- does not allow for administrative and financial control,

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- pays wage compensations in contravention with the Act,
- during the period of receiving a partial reimbursement of wage compensations, assigns the employees to work overtime or reschedules working hours,
- fails to notify the ZRSZ in advance if the employee is requested to return to work,
- if in the time of receiving the reimbursement of wage remuneration begins the procedure to dismiss for business reasons the employee for whom it claimed reimbursement of paid wage compensation, or to terminate employment contracts for a large number of employees for business reasons (fourth Paragraph of Article 47 of the Act),
- if the employer submits a false statement; that on the day of submitting the application it has paid all due obligations arising from mandatory duties and other monetary non-tax liabilities in accordance with the law governing the financial administration, that on the day of submitting the application it has fulfilled the obligations arising from the submission of all withholding tax returns for the period of the last five years up to the date of submission of the application or that on the day of submitting the application it paid all wage remuneration to employees (seventh Paragraph of Article 47 of the Act).

A fine between EUR 1,500 and 8,000 is imposed on the employer with 10 or less employees if it commits an offense referred to in the first bullet point.

A fine between EUR 450 and 2,000 shall be imposed on the responsible person of the employer if he/she commits an offense referred to in the first bullet point.

A fine between EUR 450 and 1,200 is imposed on an individual employer if it commits an offense referred to in the first bullet point.

## INTERIM MEASURES IN THE FIELD OF ASSISTANCE TO UNEMPLOYED PERSONS

### One-time solidarity allowance for the unemployed persons

#### ***Who are the beneficiaries to the one-time solidarity allowance for the unemployed persons?***

Every unemployed person, according to the definition in Article 8 of the Labour Market Regulation Act (Official Gazette of the Republic of Slovenia, No. 80/10, hereinafter: **ZUTD**), who is registered in the register of unemployed persons on the day the Act enters into force, and:

- has lost his/her employment between 12 March 2020 and the entry into force of the Act, whereby his/her employment was not terminated due to his/her fault or will, as provided in Article 63 of the ZUTD, and
- on the day the Act came into force, has not yet concluded employment contracts or started performing work on another legal relationship basis, which is the basis for inclusion in mandatory unemployment insurance or entered in the register as a self-employed person.

A foreigner with the citizenship of a country that is not a member of the EU, European Economic Area or Switzerland is entitled to the allowance if, according to the ZUTD, he/she is considered as

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| an unemployed person and does not meet the conditions for acquiring the right to unemployment allowance.   |
| <b><i>What is the amount of the one-time solidarity allowance for the unemployed persons?</i></b>  |
| The amount is EUR 150 net.   |
| <b><i>Where to submit the application and what must be attached?</i></b>   |
| The application must be submitted to the ZRSZ. Termination of the employment contract for business reasons, or a fixed-term employment contract, or other appropriate evidence of termination of employment for another reason must be attached.   |
| <b><i>By when must the application be submitted?</i></b>   |
| In 30 days from the date the Act came into force.  |
| <b><i>Who decides on the application and when?</i></b>   |
| The ZRSZ issues a decision within 30 days from the day ZRSZ received the application. No appeal against the decision is possible, only an administrative dispute.  |
| <b><i>How does this allowance affect the exercise of certain other rights and personal income tax?</i></b>   |
| <ul style="list-style-type: none"> <li>- This allowance is not considered as revenue when exercising rights under the regulations governing rights from public funds, except for extraordinary monetary social assistance,</li> <li>- on this allowance no income tax is paid,</li> <li>- this allowance is paid regardless of the possible eligibility to of the unemployed person to unemployment allowance guaranteed by provisions of the ZUTD or temporary monetary remuneration recognized under the provisions of the ZIUPOPDVE (except when this person is a foreign who is then not entitled to one-time solidarity allowance for the unemployed persons).</li> </ul> |
| <b><i>What should beneficiaries of this allowance pay attention to in the course of service of the decision?</i></b>   |
| The service of the decision carried out by delivery to the home mailbox pursuant to the law governing postal services. Service is affected on the 15th day from the day of dispatch, which shall be labelled on the decision. If, after sending the decision, the beneficiary informs ZRSZ within 1 month that he/she has not received the decision in the home mailbox, the presumption of service is reversed, and the service is made pursuant to the provisions of the law governing administrative procedure.   |

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| <b>INTERIM MEASURE OF THE ALLOWANCE FOR STUDENTS WHO STUDY ABROAD</b>  |
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| <b>One-time solidarity allowance for students who study abroad</b>   |
| <b><i>Who are the beneficiaries to the one-time solidarity allowance for students?</i></b>   |
| Students who have permanent residence in the Republic of Slovenia and are studying at a foreign higher education institution in the 2020/2021 academic year and were not included on the basis of 14, 15, 16, 17 and Article 25 ZPIZ-2 in the mandatory pension and disability insurance on 19 October 2020. |
| <b><i>What is the amount the one-time solidarity allowance for students?</i></b>   |
| The amount is EUR 150.   |
| <b><i>Where to submit the application and what must be attached?</i></b>   |
| The application shall be submitted to the Ministry responsible for education, science, and sports. Proof of education at a foreign higher education institution in the academic year 2020/2021 must be attached to the application.  |
| <b><i>By when must the application be submitted?</i></b>   |
| By 15 February 2021.   |
| <b><i>Who provides funds for the one-time solidarity allowance for students?</i></b>   |
| The Republic of Slovenia from the state budget.  |
| <b><i>By when shall the one-time solidarity allowance for students be paid?</i></b>  |
| By 28 February 2021.   |
| <b><i>How does the one-time solidarity allowance for students affect the exercise of certain other rights and personal income tax?</i></b>   |
| The one-time solidarity allowance for students is not considered as revenue when exercising rights under the regulations governing rights from public funds, except for extraordinary monetary social assistance. On this allowance no income tax is paid.   |

| <b>TRANSITIONAL AND FINAL PROVISIONS</b>  |
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| <b><i>Which provisions expire on the day the Act enters into force?</i></b>   |
| Article 105 of the ZIUPOPDVE which regulates the guarantee to SID Bank for the first loss of the financial engineering loan fund in the field of tourism and hospitality. |

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

Ljubljana, 12 February 2021

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