

Summary of the key features of the enacted measures

	Financial support to employers in the private sector (OG 93 dated 7 April 2020 and OG 97 dated 9 April 2020)	Subsiding employers for social security contributions (OG 92 dated 6 April 2020)	Financial support of individuals conducting independent business activities (OG 92 dated 6 April 2020)
Amount of the measure	Up to MKD 14,500 per employee	Up to 50% of the contributions calculated on the average gross salary for January 2020	Up to MKD 14,500 for the months April and May 2020
Periods in which the measure may be applied	April 2020, May 2020	April 2020, May 2020, June 2020	April 2020, May 2020
Eligible beneficiaries	Employers, namely legal entities from the private sector, certain categories of individuals who employ persons under an employment agreement, employer-user under the Law on Private Employment Agencies		Individuals conducting independent business activities taxed on actual income or on a lump sum basis
General conditions for application of the measure	<ol style="list-style-type: none"> 1) Employer's revenue for April or May 2020 to be reduced for more than 30% compared with the monthly average of the revenue realized in 2019* 2) The employer is not to pay dividends to owners, as well as awards for business success (profit participations, bonuses) or other types of annual awards to employees and members of management and supervisory bodies for certain period of time 3) Not more than 10% of the total number of employees to have received a net salary of more than MKD 120 thousand per month per employee 	<ol style="list-style-type: none"> 1) Employer's revenue for April, May or June 2020 to be reduced for more than 30% compared with the monthly average of the revenue realized in 2019* 2) The employer is not to pay dividends to owners, as well as awards for business success (profit participations, bonuses) or other types of annual awards to employees and members of management and supervisory bodies for certain period of time 3) The number of employees not to be reduced April, May and June compared to the number of employees as at 31 March 2020, except due to retirement or death 	<ol style="list-style-type: none"> 1) The income of the individual who is taxed at his/her actual income for April or May 2020 to be reduced for more than 30% compared with the monthly average of the income realized in 2019 2) Individuals who conduct independent business and who are taxed on a lump sum basis can also apply for the measure if their determined lump sum income for 2019 was less than MKD 478,800

* Similar conditions are prescribed for new employers established after March 2019 and for employers with activities of seasonal character

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Limitations on application	<ol style="list-style-type: none"> 1) Not applicable to employers benefiting from the measure provided for by the Decree on subsidizing social security contributions 2) Not applicable with regard to certain categories of employees as well as to employees whose net salary exceeded certain threshold 	Not applicable to employers benefiting from the measures under the Decree on financial support to employers in the private sector or under the Law on Subsidizing Contributions for Salary Increase	Not applicable to individuals (taxed either on actual income or on a lump-sum basis) whose net income for 2019 exceeded MKD 478,800
Requirement for preserving the number employees	Requirement for preserving the number of employees for certain period of time applies		
Application	Taxpayers apply for the measures by submitting a specific request through the e-Tax/e-PDD systems. Approval should be issued by the PRO for the measure to apply.		
Requirement for preserving the number employees	<p>Employers shall reimburse the amount of the subsidies received up to 50% of the amount their financial result for 2020 increased for non-deductible expenses or understated income</p> <p>Similar obligation for reimbursement exists also to taxpayers applying the simplified CIT regime (tax on total income) as well as to individuals performing independent business activities</p>		Individuals taxed on their actual income are liable to reimburse the funds he/she received up to 50% of the amount of their financial result before taxes reported in their B form, increased for the amount of non-deductible expenses
Penalties for breach of conditions	Employers / individuals who benefited from the respective measure, but have not fulfilled the respective conditions are required to refund the subsidies received in full. Late payment penalty interest may apply		
	In case of non-compliance with the requirement to keep the number of employees as required under the Decree for financial support of employers in the private sector, the Penal Law will apply		