

CRC 1342 / No. 24

Covid-19

Social Policy Response Series

Oleksandra Betliy

Ukraine's Social Policy Response to Covid-19: A Quick but Fragmented Approach



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CRC 1342 Covid-19 Social Policy Response Series, 24

Bremen: CRC 1342, 2021



SFB 1342 Globale Entwicklungsdynamiken von Sozialpolitik /
CRC 1342 Global Dynamics of Social Policy

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Website:
<https://www.socialpolicydynamics.de>

[ISSN 2702-6744]

Funded by the Deutsche Forschungsgemeinschaft
(DFG, German Research Foundation)
Projektnummer 374666841 – SFB 1342

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UKRAINE'S SOCIAL POLICY RESPONSE TO COVID-19: A QUICK BUT FRAGMENTED APPROACH

Oleksandra Betliy*

ABSTRACT

This report reviews Ukraine's social policy response to the Covid-19 pandemic between March and September 2020. In mid-March the government decided on a lockdown, which lasted until the end of May. Simultaneously, the government and parliament approved mitigating measures to support vulnerable groups, which were expected to suffer due to the resulting economic downturn. The decisions were largely fragmented and primarily directed to supporting business and the labour market. Education institutions went into a remote working regime in mid-March, which resulted in inequality of access to education due to the digital divide. Health personnel received top-ups to their wages, but only if they have been working in the secondary level of the healthcare system. Most mitigation measures were financed from the budgetary Fund for Combatting Covid-19, which was actually largely directed towards financing road construction. In summer, the quarantine measures were loosened, and adaptive quarantine was introduced. The supporting measures mostly evaporated as the government faced budget constraints and the economy was recovering more quickly than initially expected.

INTRODUCTION

Since the beginning of 2020, the world has been challenged with the necessity to elaborate plans for fighting the Covid-19 pandemic. The Ukrainian Government approved the initial National Plan on Anti-Epidemic Measures to Prevent the Introduction and Spread of Covid-19 on 3 February 2020 (CMU Resolution No. 93-p).¹ Measures were directed primarily towards monitoring and analysis of the situation. They also included identifying the primary list of health facilities for treating Covid-19 patients, preparing special rooms for the temporary isolation of Covid-19 patients, and setting up anti-epidemic commissions in the *oblasts*. Some of these measures were already implemented in February as planned. The situation was hampered by fear of contagion among the population and their resulting protests in cities where the Covid-19 hospitals were identified. The unexpected change of government on 4 March disrupted the implementation of the plan just at the time when prompt action was required. Moreover, the Minister of Health appointed on 4 March was already replaced by another minister by the end of the same month, which did not allow for smooth and continuous policies run by this ministry.

The first case of Covid-19 infection was officially recorded on 3 March. Due to the expectation of a rapid increase in Covid-19 incidence, the Cabinet of Ministers of Ukraine (CMU) approved the decision to introduce quarantine measures (CMU Resolution No. 211) starting on 12 March until 3 April: all education facilities were closed (including kindergartens, schools, VET schools and higher education institutions) and they then had to start a remote education process. Large gatherings of people were cancelled. The government also allocated UAH 100 million for the purchase of personal protective equipment (PPE) and introduced a ban on PPE exports.² However, already on 13 March the government forbade foreigners entry to the country after the first death of a Covid-19 patient was recorded that day and new cases of suspected Covid-19 were reported.

1 In 2019, Ukraine's population totalled 42 million, while its GDP per capita (PPP) stood at USD 13,341.

2 Average exchange rate in 2020 was UAH 27.0 per USD.

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On 17 March, the government approved the decision to tighten quarantine measures, which *de facto* were equivalent to a lockdown, with the aim of preventing severe pressure on a fragile healthcare system, which had not yet been reformed and lacked both necessary equipment and oxygen. In particular, the measures included the suspension of inter-city and interregional public transport (including metro, railways), closure of markets, shopping and entertainment centres, and restaurants (except for deliveries), large gatherings of people (more than 10 persons), and suspension of planned hospitalisations and surgeries. Sales of food, medicines and medical products were allowed as well as the work of banks. Employers were advised to shift employees to remote working wherever possible. On 25 March, the emergency regime was introduced in the whole country. The lockdown was gradually prolonged until 24 May, even though on 11 May beauty salons, some shops and outdoor terraces of restaurants were allowed to open (see for details Emerson et al. 2020).

In summer, the government introduced adaptive quarantine, which was a new approach for regional containment measures depending on the Covid-19 incidence, mortality, testing and hospital occupation rates (CMU Resolution No. 641). Therefore, restrictions depended on the zone of the region with 'red' envisaging more restrictions, even though they were far softer than the spring lockdown. Such quarantine measures were envisaged until the end of the 2020; however, due to a surge in Covid-19 incidence, strict weekend lockdowns were introduced in November and in early December the government announced another lockdown for 8–24 January 2021.

As the lockdown was expected to result in a sharp economic downturn and social tensions, parliament approved the first mitigating measures to support the economy and vulnerable groups already on 17 March (Law No. 533-IX). Within several weeks more measures were elaborated and approved by the government and parliament. This report is devoted to the overview of Ukraine's social policy response to the pandemic *between March and September 2020*. The description of most other measures introduced by the government and parliament can be seen in the Bulletins produced by the project "Understanding the EU's Association Agreements and Deep and Comprehensive Free Trade Areas with Ukraine, Moldova and Georgia" (3DCFTAs 2020) and on the IMF Policy Tracker of Responses to Covid-19 (IMF 2020).

UKRAINE'S SOCIAL POLICY RESPONSE

The Cabinet of Ministers and Members of Parliament elaborated the first mitigation package, which also envisaged social policy measures, within several days after the approval of quarantine measures (Law No. 533-IX, Law No. 530-IX). The laws were aimed at supporting business and vulnerable individuals during the quarantine measures imposed within the framework for preventing and containing the spread of Covid-19. Natural persons and legal entities were granted an exemption from payment of land and property tax in March. Initially this exemption was envisaged for March and April but then narrowed to only one month due to the resulting fiscal gap at the local level: land and property tax is the largest source of revenue for local governments and thus, given the necessity to finance Covid-19-related measures the lost revenues resulted in financial hardship for many regions. Individual entrepreneurs working under the simplified taxation system (STS) were exempted from paying their single social security contributions for March and April.

The medical products, medical equipment and medicines used for preventing and fighting the spread of Covid-19 were exempt from VAT and import duty, which somewhat contained price increases given the surge in demand. The list of exempted items was approved by the Cabinet of Ministers on 20 March (CMU Resolution No. 224). In addition, a simplified procedure for procurement of a list of certain Covid-19-related products and medicines was defined (CMU Resolution No. 225). The penalties and fines on natural persons for delays in payments for housing and utilities as well as for servicing bank loans were cancelled for the entire quarantine period. The latter measure was complemented by the government's decision to increase the energy consumption norm by 50% when calculating housing and utility subsidies, which *de facto* increased the amount of subsidy received. Furthermore, it introduced automatic re-enrolment for the subsidies for the new heating season and, thus, eligibility for subsidies was not terminated. In fact, entitlement to all social welfare benefits was extended for the entire quarantine period.

Taking into account that during the lockdown kindergartens and schools as well as many businesses were closed, the government introduced social assistance payments to individual entrepreneurs registered as taxpayers under the first or second group of the simplified taxation system (individual entrepreneurs that provide services

and sell goods to households), and have children under 10 years old. It was equal to UAH 1,779 for a child up to 6 years old and UAH 2,218 for a child between 6 and 10 years old (CMU Resolution No. 329). According to the Ministry of Social Policy, by the end of July the payment was received by 83,000 individual entrepreneurs. This type of assistance was cancelled in September, even though according to the initial regulation it was supposed to be paid during the entire period of quarantine and one more month after its completion.³

The evidence shows that the best way to support individuals able to work is to give them the opportunity to work. However, due to the lockdown some employees did not have the possibility to work. To prevent employers from dismissing employees, parliament extended eligibility for partial unemployment benefits for businesses that had to stop or reduce their operations due to quarantine measures imposed by the government (Law No. 540-IX). Under this measure the business received compensation from the State Employment Centres (executive body of the State Unemployment Insurance) to continue paying the wages of their employees, which could not exceed the level of the minimum wage. Only SMEs without wage arrears are eligible for this type of support under the Covid-19 regulation. Furthermore, the law defines that any person who lost his/her work during the quarantine period can receive unemployed status from the first day after dismissal and is paid unemployment insurance benefits starting that day. However, it took the Cabinet of Ministers a month to approve the Procedure for the Partial Unemployment Payments that happened only on 22 April 2020 (CMU Resolution No. 306 from 22 April 2020), which has reduced the prompt positive social impact of the measure. According to the State Employment Centre, between January and September it received 222,000 requests for the partial unemployment benefits, of which 205,000 were approved. Overall, 370,000 employees were covered by the partial unemployment benefits.

The State Unemployment Fund also approved the decision to increase minimum unemployment benefits from UAH 650 to UAH 1,000 for unemployed persons without the usually required full insurance record, and from UAH 1,630 to UAH 1,800 for other individuals. The payment of partial unemployment benefits and higher unemployment benefits against the background of higher unemployment numbers was financed by a central fiscal transfer to the State Unemployment Fund contained in the revision of the State Budget Law in April (Law No. 553).

Informal employees were likely to be disproportionately hit by the corona crisis compared to other groups of employees. Many of them were not able to work due to the lockdown, while they were not eligible for social assistance. Still, taking into account the rapid recovery of the retail trade already in summer this hit was likely to be of a short-term nature. Moreover, the surveys of online platform work also show that there was a short-term large negative impact on some groups of workers, but the situation already stabilised in summer.

Even though pensioners were not faced with additional financial hardship due to the lockdown, the government has introduced a one-off pension increase to low-income pensioners of UAH 1,000 in April (CMU Resolution No. 297) and a regular monthly UAH 500 pension top-up for retirees aged 80 years and over (CMU Resolution No. 251). The authorities' policies also include an earlier-than-planned indexation adjustment of pensions in 2020 (CMU Resolution No. 251): it was made in May instead of June or September as previously discussed. However, such measures were debated for several months prior to the lockdown. The Covid-19 pandemic just speeded up the approval process of the decision.

On 27 May, the government approved the Economic Stimulus Programme (CMU Resolution No. 534). This is *de facto* a document that defines the measures to be approved by the government and parliament and introduced in 2020 and 2021 with the aim of promoting economic growth given the economic crisis caused by the Covid-19 pandemic. The measures include access to finance for business (including loans and grants), access to markets, further deregulation, export promotion, SME development policies, etc.

Important measures included the digitalisation of many services. In particular, individuals were able to register online as unemployed at the State Employment Centres as well as start receiving unemployment benefits on a debit card also issued online. Individual entrepreneurs can now also register for STS online. The Ministry of Digital Transformation has also created some essential online courses for business development.

— Social protection of health personnel

The pressure on the fragile health sector has increased substantially since March. The Covid-19 pandemic occurred just at the time that the second phase of a healthcare reform was being introduced in Ukraine. Since April

3 The compensation to businesses was renewed at the end of 2020.

2020, the principles of financing the secondary (specialised) healthcare pillar were changed from financing infrastructure to financing healthcare provided (the first stage of reform envisaged changes in the financing model at the primary level of healthcare in April 2018). To receive financing, health facilities should have contracts with the National Health Service of Ukraine (NHSU, the single procurer of health services provided in the framework of the guaranteed health programme) for a particular set of healthcare services to be provided. As all tariffs and healthcare packages were approved several months before the pandemic hit Ukraine, the programme of medical guarantees to be covered by the NHSU did not include the specific treatment of Covid-19 cases. Moreover, as the risk of contagion with Covid-19 is high, while traditionally wages of health personnel were among the lowest in the country (in 2019, UAH 7,087 per month in healthcare as compared to UAH 10,497 per month on average or USD 274 and USD 406, respectively), parliament approved the decision to pay a 300% top-up for wages for health personnel working with Covid-19 cases (Law No. 540-IX). However, such payments turned out to be low and only few doctors at the health facilities of the specialised (secondary) level of healthcare received them.

As a result, since September, health personnel working at the secondary level started receiving additional increases in wages (overall, UAH 5.9 billion were envisaged for such payments in 2020). At the same time, health personnel at the primary level of healthcare, namely family doctors, did not receive any additional financing above the previously planned per capita payments.

Additionally, to support health personnel parliament introduced state insurance for health personnel, which would cover cases of disability or death due to Covid-19 or related sicknesses (Law No. 587-IX, Law No. 588-IX). The insurance covers the families of health personnel as well. Insurance payments are also envisaged in cases of death of health personnel; however, the evidence indicates that such payments are made only if it is proven that a doctor contracted Covid-19 at work, which is sometimes a difficult task. As a result, parliament required the government to simplify the procedure for health personnel to receive insurance payments. However, the problems remained by the end of the year.

The government also allocated financing for the purchase of Covid-19-related medical products, medicines, and medical equipment as well as testing. Such spending was aimed at improving the health sector's capacity to treat Covid-19 patients during the pandemic. Such measures are included in the social policy response because they reduce the financial pressure on households in cases of Covid-19. In particular, different surveys show that financial burdens, especially in cases of hospitalisation, might have large negative consequences for the overall household and sometimes people might reject hospitalisation due to the impossibility of paying for treatment. Even though according to the Constitution of Ukraine healthcare is financed by the government budget and according to the Health System Law the programme of medical guarantees should finance a specified number of healthcare service (including treatment of Covid-19), informal payments remain substantial.

However, the distribution of allocated funds for health-related items was rather slow and inefficient even though they were essential to reducing the drastic impact of the high costs of treating Covid-19 and ensuring access to healthcare. As a result, patients continue purchasing medicines for out-patient treatment of Covid-19 and often also for in-patient treatment, which negatively impacts these households' welfare.

— Access to quality education

As in many countries, inequality in education increased due to the high digital divide. All educational facilities were closed during spring lockdown without the opportunity to ensure equal access to education. The largest challenge was in rural areas where there is a lack of access to the internet. The Ministry of Education and Science requested local government to organise the remote process in schools, while tertiary education facilities were responsible for doing the same on their level. At the same time, there were no real recommendations on the procedures and approaches to be used. Furthermore, no financing was allocated to education to help education facilities meet the challenge.

Often, remote education remained more self-education as there were no online classes, either due to a lack of knowledge about platforms or approaches to using them. As a result, just several days after the lockdown was introduced the Parliamentary Committee on Education and Science, the government and the Presidential Office with the help of education online platforms launched Ukrainian School Online: online lessons on TV for pupils in grades 5–11 of secondary schools.

Teachers were typically sending tasks for homework by Viber or other messengers or SMS and accepted completed assignments through the same means. Therefore, students and pupils without smartphones and good internet access faced a great challenge in keeping up with their studies. Later, Classroom became a widely used platform for school education to provide online lessons as well as for submitting homework. Some support for promoting teachers' digital skills was provided in the form of an online series, which was quickly prepared by the Ministry of Digital Transformation. The MinEducation approved the recommendations on remote education only in late June.

Education resumed in most schools in September, except for those that were in the red zones for quarantine measures. Moreover, the local authorities as well as directors of schools had the autonomy to define their own rules on switching to remote education in case of Covid-19 infections among teachers and pupils. As a result, some schools continued working remotely for some time in autumn as well, even though online classes were not conducted in all schools and all classes as previously and there were no online classes on TV.

Universities and other tertiary education facilities as well as many VET schools were rather autonomous in approving the decision on whether to restart in-person education in September. In many cases, only first-year students studied offline, while other students remained on remote study.

The government did not allocate any funding for education establishments to prepare for restarting in-person education in September 2020. Nor was financing provided for individual protection and disinfection items or the purchase of computers. Only in late October was money redistributed between budget programmes of the MinEducation and some financing was envisaged as subsidies to local budgets for the procurement of disinfection items for schools.

— Financing of Covid-19 measures

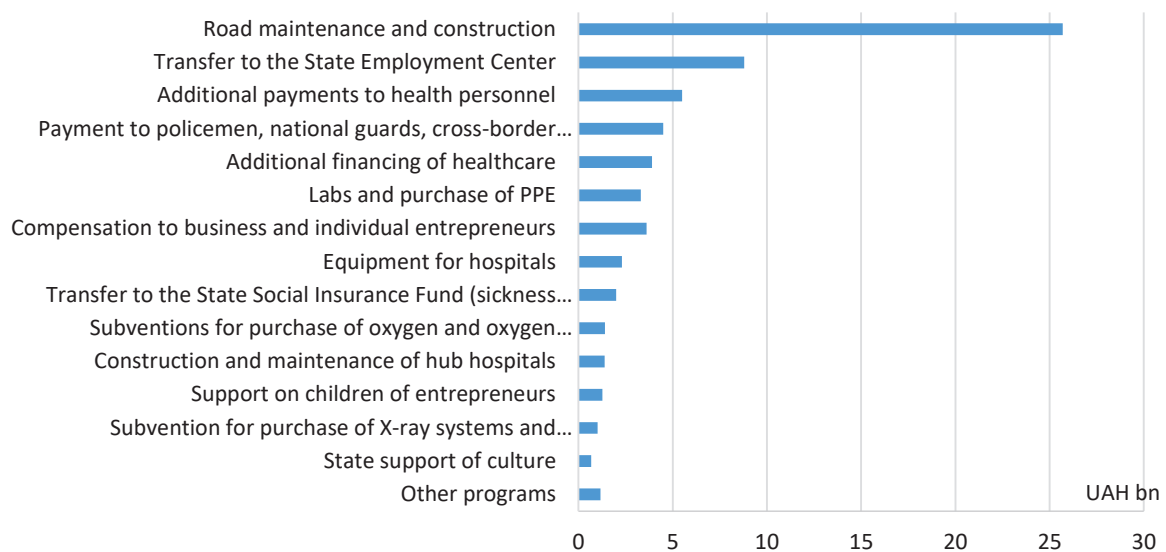
During the April revision of the State Budget Law for 2020 the government envisaged a separate programme for financing measures to prevent and combat Covid-19: the Fund for Combatting Covid-19 and its impacts. As of 22 October, UAH 33.7 billion had been spent out of an allocated UAH 66 billion (MoF 2020). The fund has several lines of spending, which directly or indirectly impact the welfare of the population (the list of respective CMU Resolutions is provided at MoF 2020 and the figures are provided as of 22 October 2020):

- » The largest financing item from this fund was road maintenance and construction (UAH 35.0 bn) with the government's official reasoning being that this creates jobs and stimulates economic activity in the country. Unfortunately, there is no analysis yet whether this goal was met and how many jobs were created. It was not initially envisaged to finance road maintenance and construction from the Covid-19 Fund, but then allowed in June. Funding was gradually increased to UAH 35.0 billion in October, and then gradually reduced to UAH 26.2 billion. UAH 16.1 billion had been spent for this purpose as of 22 October and UAH 25.7 billion as of the end of the year.
- » As of October, UAH 7.0 billion was envisaged as a transfer to the Unemployment Insurance Fund (as revenues were lower than planned due to lower wages, while expenditures increased due to higher minimum unemployment benefits, introduction of partial unemployment payments, and an increase in the number of unemployed). Of this amount, UAH 6.8 billion had already been spent as of 22 October. Due to the tightening of quarantine measures at the end of the year to combat the surge in confirmed Covid-19 cases, the government allocated additional financing for unemployment benefits.
- » UAH 0.8 billion out of an allocated UAH 0.9 billion (initially, UAH 1.1 billion were allocated) was spent on monthly assistance to private entrepreneurs with children up to 10 years old. Considering that schools and kindergartens have now been reclosed, the programme is again of a high priority even though there is no money left for the payment.
- » UAH 1.7 billion out of an allocated UAH 2.5 billion has already been spent for the payment of sickness leave related to Covid-19.
- » UAH 2.6 billion out of an allocated UAH 6.0 billion has already been spent for the top-ups for health personnel at the secondary level. Overall, only UAH 5.9 billion was spent out of UAH 16.3 billion allocated for health-related measures. In addition to top-ups for wages, money was envisaged for increasing capacity of labs for testing for Covid-19, but the money was not spent and currently in autumn the government could not have ensured adequate testing capacity. The procurement of oxygen and oxygen concentrators

was below the amount needed even though money had been allocated, but only in October, although hospitals already reported their needs in summer.

The pattern of spending money from the Covid-19 Fund was explained by the focus of the president, the Cabinet of Ministers, and parliament on the so-called “Big Construction Project”, which includes the maintenance and construction of roads as the first priority but also some renovation and construction in the health sector. The official reasoning for investing in roads during the corona crisis was that this would create jobs. At the moment, there is not sufficient data to prove whether the goal was reached. However, the trade-off between spending on roads and spending on healthcare and making direct payments to low-income individuals and the unemployed was and still is highly debated. Moreover, there are questions about the efficiency and effectiveness of spending on road construction, which was traditionally known for corruption and a high degree of inefficiencies.

Figure 1. Actual financing from the Covid-19 Fund, as of 31 December 2020



Source: MOF 2020

By the end of September, local government had spent about UAH 3.3 billion (IMF 2020) on Covid-19-related equipment and services. Overall, in 2020 they spent UAH 10.6 billion for these purposes.

The generosity of the social policy response was limited by fiscal constraints. The State Budget for 2020 envisages a fiscal deficit of 7.5% of GDP, which is unlikely to be financed due to lack of sufficient access to domestic and international capital markets, while the concessional lending from the IMF, the EU, and the World Bank remained lower than planned as the government did not fulfil all benchmarks under the current IMF programme. The fiscal gap and lack of capacities to finance it has been reflected in several official decisions to reduce the duration of some benefits (like tax exemptions, payment of assistance to individual entrepreneurs with children, etc.). The poor management of spending on Covid-19-related medical products, equipment and medicines resulted in inadequate capacities in the health sector to treat patients during the surge in Covid-19 incidence. The risk was high that the government would not be able to repeat even previously narrow social protection policies if tighter quarantine measures needed to be introduced.⁴

Another measure which could be considered in the framework of social policy response, is the extension of the subsidised loan programme, which is also named “Available Credits 5-7-9”. The programme was initially launched in February to provide affordable lending to small businesses and start-ups for capital investment projects (CMU Resolution No. 28). However, in April the programme was extended due to the necessity to help business during the quarantine measures imposed to combat the impact of Covid-19. After amendments, it also covered current expenditures (production costs such as wage payments) as some companies faced financial

4 As of February 2021, we can now see that the government was able to provide some support and compensation to businesses at the end of 2020 due to an improved fiscal position. However, support remained rather low compared to EU countries.

pressure to finance them. To participate in the programme, the business took on the obligation to keep a certain number of employees. After additional amendments, medium-sized companies can also apply for the loans. The programme also fully reimburses interest payments made by producers of Covid-19-related products. Later the banks were allowed to refinance already existing loans under the programme with full interest reimbursement through the programme until 31 March 2021, which *de facto* means better chances for the smooth operating of the business. Overall, by October 3,800 loans were a part of the programme with the total value of UAH 9.9 bn, most of them were refinancing loans.

At the end of the year, the government introduced direct one-time compensation of UAH 8,000 (about USD 280) to certain entrepreneurs that were thought to be suffering from the lockdown. However, in practice business evaluated this sum as being too small to have any meaningful impact.

CONCLUSION

To sum up, the government and parliament were prompt in imposing quarantine measures with simultaneous introduction of business and social support packages. The large number of measures included the cancellation of possible penalties and fines for delayed payments of taxes by business and for housing, utilities and loan servicing payments by households. Such measures did not result in additional costs for the budget and were easy to introduce.

Another set of measures included labour market related policies. Flexible working time and remote working were introduced. People who lost their job during quarantine can register as unemployed online and receive the status of unemployed from the first day of unemployment. Partial unemployment benefits were introduced to help employers maintain their number of employees. Furthermore, the minimum unemployment benefits were increased.

The increase in family allowances was limited due to budget constraints. Only some individual entrepreneurs with children up to 10 years old received payments. At the same time, low-income pensioners received one-off payment of UAH 1,000 and pensioners received a regular monthly UAH 500 top-up to their pensions: this measure had been debated since the beginning of 2020, but the Covid-19 pandemic was key to the final decision. It also resulted in the introduction of pension indexation in May rather than in June or September, as previously discussed. Overall, such pension increases would have happened later in 2020, but Covid-19 has resulted in their earlier than planned introduction.

At the same time, direct financial support to businesses that suffered from the spring lockdown and quarantine measures afterwards was largely restricted to the one programme of Available Credits 5-7-9, which mostly supported companies that already had bank loans in refinancing them. Only in late 2020 were compensation payments introduced for some types of business, but they still were very low.

Most of the government's attention was devoted to supporting economic activities with the idea that this would result in saving current jobs and the creation of new ones. In fact, this is a justified approach as evidence suggests that economic growth is the best instrument to increase the welfare of the population. But the government did not provide a cost analysis for their spending programmes and did not set clear key performance indicators to analyse the efficiency of these stimulus programmes. Moreover, there was a clear trade-off against other spending (including spending on improving capacity in the healthcare sector and reducing the digital divide in education) in favour of road construction, which is still to be analysed. It is still too early to conclude whether the government reached the defined goal for spending on economic activities as it requires a separate analysis and more data.

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- CMU Resolution No. 306, 22 April 2020, Про затвердження Порядку надання та повернення коштів, спрямованих на фінансування допомоги по частковому безробіттю на період карантину, встановленого Кабінетом Міністрів України з метою запобігання поширенню на території України гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2 // On the statement of the Order of granting and return of the means directed on financing of the help on partial unemployment for the period of quarantine established by the Cabinet of Ministers of Ukraine for the purpose of prevention of distribution on the territory of Ukraine of the acute respiratory disease Covid-19 caused by a coronavirus SARS-CoV-2, available at: <https://zakon.rada.gov.ua/laws/show/306-2020-п#Text> (Accessed: 21 October, 2020)
- CMU Resolution No. 329, 22 April 2020, Деякі питання соціальної підтримки сімей з дітьми // On Certain Issues of support of Families with Children, available at: <https://zakon.rada.gov.ua/laws/show/329-2020-%D0%BF/ed20200422#Text> (Accessed: 20 October, 2020)

- CMU Resolution No. 498, 17 June 2020, *Деякі питання надання страхових виплат у разі захворювання або смерті медичних працівників у зв'язку з інфікуванням гострою респіраторною хворобою COVID-19, спричиненою коронавірусом SARS-CoV-2* // *On some issues of insurance benefits in the event of illness or death of healthcare professionals due to infection with acute respiratory disease Covid-19 caused by coronavirus SARS-CoV-2*, available at: <https://zakon.rada.gov.ua/laws/show/498-2020-п#Text> (Accessed: 21 October, 2020)
- CMU Resolution No. 534 from 27 May 2020. *Про затвердження Державної програми стимулювання економіки для подолання негативних наслідків, спричинених обмежувальними заходами щодо запобігання виникненню і поширенню гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2, на 2020-2022 роки* // *On approval of the State programme of economic stimulation to overcome the negative consequences caused by restrictive measures to prevent the occurrence and spread of acute respiratory disease Covid-19 caused by coronavirus SARS-CoV-2, for 2020-2022*, available at: <https://zakon.rada.gov.ua/laws/show/534-2020-%D0%BF#Text> (Accessed: October 20 2020)
- CMU Resolution No. 641, 22 July 2020, *Про встановлення карантину та запровадження посиленіх протиепідемічних заходів на території із значним поширенням гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2* // *On the establishment of quarantine and the introduction of enhanced anti-epidemic measures in the area with a significant spread of acute respiratory disease Covid-19 caused by coronavirus SARS-CoV-2*, available at: <https://zakon.rada.gov.ua/laws/show/641-2020-%D0%BF#Text> (Accessed: 21 October, 2020)
- Emerson Michael, Akhvediani Tinatin, Cenusu Denis, Ismayil Shahla, Gogoberidze Lali, Movchan Veronika, Poghosyan Benyamin, Remizov Artem, Yahorau Andrei, 2020. *Eastern Partnership - COVID-19*, Bulletin No.5, 3DCFTAs project, available at: <https://3dcftas.eu/publications/covid-19-bulletin-no-5>
- IMF 2020. Policy Tracker of Response to COVID-19, available at <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19> (Accessed: 17 October 2020)
- Law No. 331, 24 April 2020, *Про невідкладні заходи щодо забезпечення державних фінансових гарантій медичного обслуговування пацієнтів з гострою респіраторною хворобою COVID-19, спричиненою коронавірусом SARS-CoV-2, та належної оплати праці медичних та інших працівників, які надають медичну допомогу таким пацієнтам* // *On urgent measures to provide state financial guarantees for medical care of patients with acute respiratory disease Covid-19 caused by coronavirus SARS-CoV-2, and adequate remuneration of medical and other workers who provide medical care to such patients*, available at: <https://zakon.rada.gov.ua/laws/show/331-2020-п#Text> (Accessed: 21 October, 2020)
- Law No. 533-IX, 17 March 2020, *Про внесення змін до Податкового кодексу України та інших законів України щодо підтримки платників податків на період здійснення заходів, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19)* // *On amendments to the Tax Code of Ukraine and Other Laws of Ukraine Concerning Support to Taxpayers for the Period of Implementing Measures Aimed at Preventing the Occurrence and Spread of Coronavirus Disease (COVID-19)*, available at: <https://zakon.rada.gov.ua/laws/show/533-20#Text> (Accessed: 21 October, 2020)
- Law No. 540-IX, 20 March 2020, *Про внесення змін до деяких законодавчих актів України, спрямованих на забезпечення додаткових соціальних та економічних гарантій у зв'язку з поширенням коронавірусної хвороби (COVID-19)* // *On Amendments to Certain Legislative Acts of Ukraine Aimed at Providing Additional Social and Economic Guarantees in Connection with the Spread of Coronavirus (COVID-19)*, available at: <https://zakon.rada.gov.ua/laws/show/540-IX#Text> (Accessed: 21 October 2020)
- Law No. 540-IX, 30 March 2020, *Про внесення змін до деяких законодавчих актів України, спрямованих на забезпечення додаткових соціальних та економічних гарантій у зв'язку з поширенням коронавірусної хвороби (COVID-19)* // *On amendments to Certain Legislative Acts of Ukraine Aimed at Providing Additional Social and Economic Guarantees in Connection with the Spread of Coronavirus (COVID-19)*, available at: <https://zakon.rada.gov.ua/laws/show/540-20#Text> (Accessed: 21 October, 2020)
- Law No. 553-IX, 13 April 2020. *Про внесення змін до Закону України "Про Державний бюджет України на 2020 рік"* // *On Amendments to the Law On State Budget Law for 2020*, available at: <https://zakon.rada.gov.ua/laws/show/553-20#n5> (Accessed: 20 October 2020)
- Law No.587-IX, 07 May 2020, *Про внесення змін до деяких законодавчих актів України з метою підвищення спроможності системи охорони здоров'я України протидіяти поширенню коронавірусної хвороби (COVID-19)* // *On modification of some legislative acts of Ukraine for the purpose of increase of ability of system of public health services of Ukraine to counteract distribution of a coronavirus disease*, available at: <https://zakon.rada.gov.ua/laws/show/587-20#Text> (Accessed: 21 October, 2020)

Law No. 591-IX, 13 May 2020, Про внесення змін до Податкового кодексу України та інших законів України щодо додаткової підтримки платників податків на період здійснення заходів, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19) // *On modification of the Tax code of Ukraine and other laws of Ukraine concerning additional support of taxpayers for the period of implementation of the measures directed on prevention of emergence and distribution of a coronavirus disease*, available at: <https://zakon.rada.gov.ua/laws/show/591-20#Text> (Accessed: 21 October, 2020)

MoF 2020. Dashboard for the Fund for Combatting Covid-19 and its impacts, available at https://mof.gov.ua/uk/data_and_analytics-433 (Accessed: 22 October 2020)

**APPENDIX 1: SOCIAL POLICY DEVELOPMENTS IN RESPONSE TO COVID-19 BY POLICY AREA
(UKRAINE, JANUARY–SEPTEMBER 2020)**

	Policy Area	Pensions	Healthcare	Long-term care and disability	Labor market	Education
(1)	Have there been any significant legislative reforms in the indicated policy area during the indicated time period?	Yes	Yes	No	Yes	No
(2)	If (1) yes, have any of these reforms been explicit responses to the Covid-19 pandemic?	No	No	N/A	Yes	N/A
(3)	If (2) yes, has there been significant regional variation in the implementation of these reforms?	No	No	N/A	No	N/A
(4)	Have subnational governments enacted any significant legislative reforms in the indicated policy area during the indicated time period?	No	No	No	No	No
	Policy Area	Family benefits	Housing	Social assistance	Other*	
(1)	Have there been any significant legislative reforms in the indicated policy area during the indicated time period?	Yes	No	Yes	Yes	
(2)	If (1) yes, have any of these reforms been explicit responses to the Covid-19 pandemic?	Yes	N/A	Yes	Yes	
(3)	If (2) yes, has there been significant regional variation in the implementation of these reforms?	No	N/A	No	No	
(4)	Have subnational governments enacted any significant legislative reforms in the indicated policy area during the indicated time period?	No	No	No	No	

* Legislative reforms in other policy areas explicitly aimed at social protection, e.g. food subsidies or tax cuts aimed at social protection.

APPENDIX 2: SOCIAL POLICY LEGISLATION IN RESPONSE TO COVID-19 (UKRAINE, JANUARY–SEPTEMBER 2020)

Note: This appendix covers all major national social policy legislation published between 1 January 2020 and 30 September 2020.

2.A: Laws of Ukraine, approved by the Ukrainian Parliament and signed by the President of Ukraine

Law 1		
(1)	Number of law	530-IX
(2)	Name of law (original language)	Про внесення змін до деяких законодавчих актів України, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19)
(3)	Name of law (English)	On Amendments to Certain Legislative Acts of Ukraine Aimed at Preventing the Occurrence and Spreading of Coronavirus Disease (Covid-19)
(4)	Date of first parliamentary motion	16 March 2020
(5)	Date of law's enactment	17 March 2020
(6)	Date of law's publication	17 March 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	No
(10)	Note on (7)-(9)	<p>The law is aimed at the containment of the spread of Covid-19. It amends a number of laws and envisages:</p> <ul style="list-style-type: none"> » Simplified application of public procurement law for Covid-19-related procurements; » Exemption from import duty and VAT on imported medical products, medicines, medical equipment required for prevention and containment of the spread of Covid-19. The list of items covered was approved by the Cabinet of Ministers on 20 March (CMU Resolution No. 224). » Government control of prices for Covid-19-related medicines and medical products. <p>The law also gives employers the right to set flexible hours of work and remote working for employees (without amendments to the Labour Code). It also envisages several measures aimed at protecting the rights and interests of internally displaced persons, preventing the cessation of housing subsidies and facilitating registration as unemployed. These amendments were put in the final provisions of the law and later the respective amendments were made into specialised laws (in Law No. 540-IX).</p> <p>In the framework of the implementation of the law, the simplified procedure for procurement of certain Covid-19-related products and medicines was defined (CMU Resolution No. 225).</p>
(11)	Was this law a legislative package that contained multiple social reform components?	No
(12)	If (11) yes, how many distinct social reform components did it contain?	Not Applicable

Law 1: Component 1		
(13)	Policy Area	Housing
(14)	Brief description of reform component	For the period of quarantine due to Covid-19, and for 30 days from the date of its abolition the following actions are prohibited: <ul style="list-style-type: none"> » accrual and collection of fines, penalties for late payments for housing and communal services; » termination of the provision of housing and communal services to the citizens of Ukraine in case of their non-payment or partial payment; » forced eviction and forced foreclosure (residential buildings, parts of residential buildings, apartments, rooms in apartments, rooms, residential sections or blocks in dormitories, other residential premises), owned by private citizens of Ukraine, during the enforcement of court decisions to recover debts for housing and communal services; » forced eviction of citizens for late payment of housing and communal services from residential premises in buildings of the state, public housing and social housing.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Click and choose an element
(17)	<i>If fix-term</i> , duration in months	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	<i>If fix-term</i> , duration in months	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term</i> , duration in months	Duration of quarantine + 1 month
(26)	Note on (23)-(25)	In fact, this is a new benefit for households in financial difficulties for the timely payment of housing rent and utility bills. Therefore, if they lose their income they can now delay housing payments without risk of eviction.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	Click to enter your text.
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	Click to enter your text.
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	No estimate found
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 2		
(1)	Number of law	533-IX
(2)	Name of law (original language)	Про внесення змін до Податкового кодексу України та інших законів України щодо підтримки платників податків на період здійснення заходів, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19)
(3)	Name of law (English)	On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine Concerning Support to Taxpayers for the Period of Implementing Measures Aimed at Preventing the Occurrence and Spread of Coronavirus Disease (Covid-19)
(4)	Date of first parliamentary motion	16 March 2020
(5)	Date of law's enactment	18 March 2020
(6)	Date of law's publication	17 March 2020

Law 2		
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	No
(10)	Note on (7)-(9)	The draft law was in fact elaborated by the government with the participation of MPs. Considering the lockdown approved for the containment of Covid-19 and increased social tensions they have introduced supportive measures for business to help them keep on employees. In addition, since some categories of individual entrepreneurs working under the simplified taxation system (<i>de facto</i> self-employed, freelancers), including those working on markets and providing services to individuals, lost earnings, the government also introduced some tax easing measures for them. Natural persons should not be penalised in case of delays in loan servicing for the period of quarantine and banks are not allowed to increase interest on loans already provided.
(11)	Was this law a legislative package that contained multiple social reform components?	Yes
(12)	If (11) yes, how many distinct social reform components did it contain?	2

Law 2: Component 1		
(13)	Policy Area	Other (Legislative reforms in other policy areas explicitly aimed at social protection (e.g. food subsidies or tax cuts aimed at social protection))
(14)	Brief description of reform component	The law contains several provisions on tax amendments aimed at social protection. In particular, natural persons and legal entities (including individuals entrepreneurs) were exempt from payment of land and property taxes (initially for March and April, but later exemption was cut only to March as local governments lost substantial part of their local fiscal revenues although they needed to increase health-related spending). In addition, individual entrepreneurs working under the simplified taxation system received an exemption from paying their single social contribution for the period of March–April. The penalties and inspections for legal entities were cancelled.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Click and choose an element
(17)	<i>If fix-term</i> , duration in months	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	<i>If fix-term</i> , duration in months	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term</i> , duration in months	1–2
(26)	Note on (23)-(25)	Land and property tax exemptions were granted for both natural persons and legal entities for March. Initially, parliament envisaged this privilege for March and April, but later amended the law and kept it only for March. The reason was that these taxes are a primary source of local governments' tax revenues. As a result, losses were too high for them given the necessity to finance health-related spending. The exemption from the single social contribution for individual entrepreneurs under STS was granted for March and April.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.

Law 2: Component 1		
(29)	Estimated cost of reform in 2020 (national currency)	Land and property tax exemption: about UAH 2 bn Single social contribution exemption: about UAH 2–3 bn
(30)	Estimated cost of reform in 2021 (national currency)	Not applicable
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	News report
(33)	Note (29)-(31)	The explanatory note to the law does not contain the figures for the costs. However, some figures were mentioned in news reports. In 2021 these policy measures are not currently envisaged as according to the official plans the lockdown will not be imposed in 2021.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 2: Component 2		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	The conditions for the sickness leave payment under state social insurance were extended to persons in healthcare facilities as well as in self-isolation under medical supervision due to measures aimed at preventing the occurrence and spread of coronavirus. The State Social Insurance Fund covers the payment starting from the sixth day of treatment or self-isolation. The payment is equal to 50% of the recipient's average wage regardless of their insurance record.
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	No
(17)	<i>If fix-term, duration in months</i>	Click to enter your text.
(18)	Note on (15)-(17)	Sickness leave due to Covid-19 is included as a specific reason for sickness leave and for the coverage by the State Social Insurance Fund. Therefore, there is no explicitly defined duration of the coverage change.
(19)	Change in generosity of existing benefits?	Don't know
(20)	Duration of generosity change?	Not Applicable
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	The amount of the sickness leave payment is defined at 50% of the recipient's average wage regardless of their insurance record for persons in healthcare facilities as well as in self-isolation under medical supervision due to measures aimed at preventing the occurrence and spread of coronavirus. At the same time, for all other case of sickness the payment is defined at 50% of the person's average wage if their insurance record is under 3 years, 60% for 3–5 years, 70% for 5–8 years, and 100% for more than 8 years. Under the new regulation in case of Covid-19, only health personnel will be eligible for sickness leave payments at 100% of their average wage.
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Click and choose an element
(25)	<i>If fix-term, duration in months</i>	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	Click to enter your text.
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	Click to enter your text.
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 3		
(1)	Number of law	540-IX
(2)	Name of law (original language)	Про внесення змін до деяких законодавчих актів України, спрямованих на забезпечення додаткових соціальних та економічних гарантій у зв'язку з поширенням коронавірусної хвороби (COVID-19)
(3)	Name of law (English)	On Amendments to Certain Legislative Acts of Ukraine Aimed at Providing Additional Social and Economic Guarantees in Connection with the Spread of Coronavirus (Covid-19)
(4)	Date of first parliamentary motion	29 March 2020
(5)	Date of law's enactment	30 March 2020
(6)	Date of law's publication	30 March 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	Yes
(10)	Note on (7)-(9)	<p>The law is an anti-crisis law to reduce the negative impact of the Covid-19 pandemic. The law was elaborated after the previous two were approved and the gaps were recognised. The draft was initiated by many members of parliament (MPs) from different factions. Within the same day the draft was replaced by a slightly updated version. Due to its urgency, the law was approved the day after submitting it to parliament, which is an extraordinarily high speed for legislative work.</p> <p>In the social sphere the law envisaged support to employees and employers due to the Covid-19 pandemic and the resulting lockdown as well as measures to ensure continuous social support, in particular:</p> <ul style="list-style-type: none"> » It extends the partial unemployment benefits for cases of forced reduction of working hours due to quarantine imposed by the local authorities or central government (see Component 1). » It also introduced the automatic continuation / prolongation of social benefits (for low-income families, due to disability, etc.), which were assigned earlier, without the need for recipients to submit documents (not described in more details below); » It also increased coverage by the simplified taxation system by raising the maximum turnover (however, this was not really a Covid-19 measure but the fight against Covid-19 speeded up the approval of this decision); » It defined and regulated flexible working and remote working; » It introduced the possibility to receive unemployed status via the phone or e-mail / mail without having to personally go to the State Employment Office. » It introduced additional payments to medical staff providing health-care to Covid-19 patients (300%). The procedure for the payment top-ups was approved by the government on 23 March and then amended in May (CMU Resolution No. 246).
(11)	Was this law a legislative package that contained multiple social reform components?	Yes
(12)	If (11) yes, how many distinct social reform components did it contain?	3

Law 3: Component 1		
(13)	Policy Area	Labor market
(14)	Brief description of reform component	<p>The law envisages that quarantine (lockdown) becomes a justification for payment of partial unemployment benefits (the respective amendments are made to the Law on Employment of Ukraine (No. 24 from 2013)). In fact, the law updates the regulation of partial unemployment and extends it to the epidemic situation, e.g. Covid-19. In particular, partial unemployment refers to cases where the employer has to reduce working time to comply with the decision of local authorities or central government to impose quarantine (lockdown) within the framework of the fight against any epidemic, with special articles specifically regulating partial unemployment benefits in the case of Covid-19. According to the law, the territorial division of the State Employment Office (which is an executive office of the State Unemployment Insurance Fund) transfers partial unemployment benefit to employers that had to cut working hours for their employees to compensate them for continuing wage payments. Only SMEs without wage arrears are eligible for this type of payment under the Covid-19 regulation. The cap on benefits is equal to the minimum wage (for each employee).</p> <p>The law also defines that a person who lost his/her job during the quarantine period receives the status of unemployed person from the first day after dismissal and is paid unemployment insurance benefits starting that day. However, the government only approved the Procedure for the Partial Unemployment Payments on 22 April 2020 (CMU Resolution No. 306 from 22 April 2020).</p>
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	Yes
(17)	<i>If fix-term, duration in months</i>	During quarantine period but not more than 180 days
(18)	Note on (15)-(17)	<p>Payments in cases of partial unemployment are made when the employer reduces working hours as required by the decision of the authorities to fight an epidemic. Previously this reason was not among the eligibility criteria for partial unemployment benefits, which were initially introduced in 2008 as an anti-crisis measure during the global economic and financial crisis.</p> <p>In case of partial unemployment due to quarantine measures, the respective benefits from the State Unemployment Fund are received on behalf of all employees (while for other categories of employees they have to be insured under state unemployment insurance during the last 12 months).</p> <p>Employers should fill in the application form to receive partial unemployment benefits for their employees. The duration covers the period of quarantine that does not allow the company to work at full capacity, and 30 days after it.</p> <p>Employers whose employees receive partial unemployment benefits from the State Unemployment Insurance Fund take on the obligation not to dismiss these employees within the next six months (if partial unemployment benefit was paid for less than 180 days then during a period equivalent to the duration of the payment).</p>
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Click and choose an element
(25)	<i>If fix-term, duration in months</i>	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	6.77 bn
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	UAH 980

Law 3: Component 1		
(32)	Source of cost estimation	Other
(33)	Note (29)-(31)	Partial unemployment benefits are financed from the Budgetary Covid-19 Fund. According to the government's decision, the State Unemployment Fund was allocated UAH 6.97 billion for unemployment benefits payments (due to the higher number of unemployed) including the payment of partial unemployment benefits. According to data from the Ministry of Finance, as of 22 October, the fund had received UAH 6.77 billion from the central budget. According to the State Employment Centre, between January and September it received 222,000 requests for partial unemployment benefits, of which 205,000 were approved. Overall, 370,000 employees were covered by partial unemployment benefits.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 2		
(13)	Policy Area	Labor market
(14)	Brief description of reform component	The law introduced amendments to the Labour Code of Ukraine and introduces possibilities for flexible working times and remote working. In particular, the employer and employee can now agree on remote working and flexible working hours in case of necessity, in particular during quarantine measures and pandemics. These new provisions are permanent. Therefore, the Covid-19 pandemic stimulated MPs to introduce novel legislation on the labour market. This is expected to increase employees' social protection as remote employees are recognised as employees in the traditional understanding of the term. The employer still pays their payroll tax. Labour legislation on dismissals etc. is now effective for them as well as for regular employees.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	<i>If fix-term, duration in months</i>	
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Click and choose an element
(25)	<i>If fix-term, duration in months</i>	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	n/a
(30)	Estimated cost of reform in 2021 (national currency)	n/a
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 3: Component 3		
(13)	Policy Area	Healthcare
(14)	Brief description of reform component	All health personnel is eligible for the bonus payment of 300% of their base salary. However, due to central government regulation the payments were only paid to staff working in the secondary pillar of the healthcare system, even though the primary pillar (family doctors) also treats Covid-19 patients. The evidence shows that bonuses remained low. Furthermore, sometimes the 300% bonus was not paid on the full monthly salary, but only for the time that a healthcare worker spent treating Covid-19 patients. As a result, the bonus was negligible.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	No
(17)	<i>If fix-term, duration in months</i>	
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	Duration of quarantine and measures to fight Covid-19
(26)	Note on (23)-(25)	The law introduced these benefits through requesting the CMU to approve the decision on 300% of premiums (bonuses) to be paid to health doctors, which later the CMU did. However, it envisaged bonuses only for the secondary (specialised) pillar of the healthcare system.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	0.8 bn
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	Other
(33)	Note (29)-(31)	According to the CMU, initially in April local governments received about UAH 800 m for paying the 300% premium for health personnel treating Covid-19 patients. Later, the National Health Service of Ukraine (NHSU) was allocated an additional UAH 15.8 billion for paying higher wages to medical specialists and covering costs of medicines and treatment of Covid-19 patients.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 4		
(1)	Number of law	587-IX
(2)	Name of law (original language)	Про внесення змін до деяких законодавчих актів України з метою підвищення спроможності системи охорони здоров'я України протидіяти поширенню коронавірусної хвороби (COVID-19)
(3)	Name of law (English)	On the Modification of some Legislative Acts of Ukraine for the Purpose of Increasing the Ability of the System of Public Health Services of Ukraine to Counteract the Spread of a Coronavirus Disease
(4)	Date of first parliamentary motion	23 April 2020
(5)	Date of law's enactment	19 May 2020
(6)	Date of law's publication	07 May 2020

Law 4		
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	No
(10)	Note on (7)-(9)	<p>The law envisages measures aimed at improving the possibilities for providing timely treatment of Covid-19 and ensuring improved working conditions for health personnel, including:</p> <ul style="list-style-type: none"> » Interns, residents and doctors of all specialisations can be involved in treating patients with Covid-19. » Sickness leave payment for health personnel is defined at 100% of their average wage regardless of their insurance record; simultaneously, Law No. 588-IX introduced higher insurance payments in case of disability or death of health personnel for their families due to Covid-19. » The framework for testing individuals for Covid-19 was defined. <p>Moreover, the law initiated many other actions that were later taken by either CMU or the Ministry of Health, including:</p> <ul style="list-style-type: none"> » Open data on Covid-19 incidence, testing, etc. » Approval of the procedure for the definition of Covid-19 hospitals » Approval of standards and protocol of treatment in cases of Covid-19.
(11)	Was this law a legislative package that contained multiple social reform components?	No
(12)	If (11) yes, how many distinct social reform components did it contain?	Not Applicable

Law 4: Component 1		
(13)	Policy Area	Healthcare
(14)	Brief description of reform component	<p>Sickness leave benefit in case of self-isolation by health personnel was defined at 100% of their average wage for all health personnel regardless of their insurance record.</p> <p>In Law No. 588-IX parliament also simultaneously introduced state insurance for health personnel, which would cover cases of disability or death due to Covid-19 or related sicknesses.</p>
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	<i>If fix-term</i> , duration in months	Click to enter your text.
(18)	Note on (15)-(17)	
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Indefinite
(21)	<i>If fix-term</i> , duration in months	Click to enter your text.
(22)	Note on (19)-(21)	The respective amendments to the effective legislation were approved as permanent legislation.
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Click and choose an element
(25)	<i>If fix-term</i> , duration in months	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	n/a
(30)	Estimated cost of reform in 2021 (national currency)	n/a

Law 4: Component 1		
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	Click and choose an element

Law 5		
(1)	Number of law	591-IX
(2)	Name of law (original language)	Про внесення змін до Податкового кодексу України та інших законів України щодо додаткової підтримки платників податків на період здійснення заходів, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19)
(3)	Name of law (English)	On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine Concerning Additional Support to Taxpayers for the Period of Implementing Measures Aimed at Preventing the Occurrence and Spread of Coronavirus Disease (Covid-19)
(4)	Date of first parliamentary motion	28 April 2020
(5)	Date of law's enactment	29 May 2020
(6)	Date of law's publication	28 May 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	Yes
(10)	Note on (7)-(9)	The initial version of the draft law was submitted on 24 April. The same day, a similar draft was registered by other MPs. As a result, the parliamentary committee on taxation drew up a compromise version of the draft and submitted it to parliament on 30 April. The explanatory note to the draft clearly states the necessity of the law is due to Covid-19. The draft extended the previously introduced moratorium on payment of penalties and fines for delays in tax payments and tax inspections for the entire duration of quarantine measures.
(11)	Was this law a legislative package that contained multiple social reform components?	Yes
(12)	If (11) yes, how many distinct social reform components did it contain?	2

Law 5: Component 1		
(13)	Policy Area	Other (Legislative reforms in other policy areas explicitly aimed at social protection (e.g. food subsidies or tax cuts aimed at social protection))
(14)	Brief description of reform component	Amendments to the tax code envisage that top-ups to wages of health personnel are not taxed with personal income tax (PIT) in May and June. Moreover, partial unemployment benefits are also PIT exempted. (PIT in Ukraine equals 18%).
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Click and choose an element
(17)	If fix-term, duration in months	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Indefinite

Law 5: Component 1		
(21)	<i>If fix-term</i> , duration in months	Click to enter your text.
(22)	Note on (19)-(21)	The partial unemployment benefits provided to individuals are not included in their income which is used to assess PIT taxation.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term</i> , duration in months	2
(26)	Note on (23)-(25)	Additional payments to health personnel (top-ups) for them treating Covid-19 patients are exempted from PIT during May and June.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	n/a
(30)	Estimated cost of reform in 2021 (national currency)	n/a
(31)	National Currency Code (ISO 4217)	Click to enter your text.
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 5: Component 2		
(13)	Policy Area	Other (Legislative reforms in other policy areas explicitly aimed at social protection (e.g. food subsidies or tax cuts aimed at social protection))
(14)	Brief description of reform component	Individual entrepreneurs under STS were granted one more month of exemption from paying their single social contribution.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Click and choose an element
(17)	<i>If fix-term</i> , duration in months	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Fix-term
(21)	<i>If fix-term</i> , duration in months	1
(22)	Note on (19)-(21)	In March, individual entrepreneurs under STS were granted an exemption from paying their single social contribution for two months. This law extended the exemption until the end of May.
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Click and choose an element
(25)	<i>If fix-term</i> , duration in months	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	1.0–1.5 bn
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	News report
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 5: Component 3		
(13)	Policy Area	Labor market
(14)	Brief description of reform component	The law envisages extension of coverage by partial unemployment benefits for individual entrepreneurs under STS. In addition, any employer can apply for partial unemployment benefits for 90 days after the suspension of operations (previously for 30 days).
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	Not Applicable
(17)	If fix-term, duration in months	During quarantine
(18)	Note on (15)-(17)	Individual entrepreneurs working under STS are now eligible for partial unemployment benefits. In addition, all eligible business can apply for the benefits for 90 days after the suspension of work due to quarantine measures.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	If fix-term, duration in months	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Not Applicable
(24)	Duration of new benefits?	Click and choose an element
(25)	If fix-term, duration in months	Click to enter your text.
(26)	Note on (23)-(25)	Click to enter your text.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	n/a
(30)	Estimated cost of reform in 2021 (national currency)	n/a
(31)	National Currency Code (ISO 4217)	Click to enter your text.
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

2.B: Resolutions of the Cabinet of Ministers (CMU Resolutions)

Resolution 1		
(1)	Number of CMU Resolution	28
(2)	Name of CMU Resolution (original language)	Про затвердження Порядку надання фінансової державної підтримки суб'єктам мікропідприємництва та малого підприємництва
(3)	Name of CMU Resolution (English)	On approval of the Procedure for providing financial state support to micro- and small businesses
(4)	Date of first CMU motion	08 January 2020
(5)	Date of Resolution's enactment	24 January 2020
(6)	Date of Resolution's publication	24 January 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	Not Applicable
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	Not Applicable
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	Yes

Resolution 1		
(10)	Note on (7)-(9)	<p>The programme of subsidised loans, which is also named Available Credits 5-7-9 was initially launched in February to provide affordable lending to small business and start-ups for capital investment projects (CMU Resolution No. 28). The programme is realised by the Fund of Entrepreneurs Development, which provides the payments to banks for the partial reimbursement of foregone interest so that interest was at 5-7-9% depending on the size, age and profile of companies and the purpose of the loan.</p> <p>In April, the programme was extended due to the necessity to help business during the quarantine measures imposed to combat the impact of Covid-19 (through several rounds of amendments to Resolution No. 28). The programme was further amended in July 2020.</p> <p>In particular:</p> <ul style="list-style-type: none"> » The programme was extended to cover medium-size companies » It envisaged full reimbursement of interest for producers of Covid-19-related goods » It also envisaged subsidised loans at 3% interest for companies that suffered from Covid-19 » The subsidised loans are also provided to cover not only investment projects, but also current expenditures (production costs, like wages) » 0% subsidised refinancing loans are also provided with a duration until 31 March 2021. <p>Overall, by October 3,800 loans were part of the programme with a total value of UAH 9.9 bn.</p>
(11)	Was this Resolution a legislative package that contained multiple social reform components?	No
(12)	If (11) yes, how many distinct social reform components did it contain?	Not Applicable

Resolution 1: Component 1		
(13)	Policy Area	Other (Legislative reforms in other policy areas explicitly aimed at social protection (e.g. food subsidies or tax cuts aimed at social protection))
(14)	Brief description of reform component	<p>After amendments introduced in early April, the programme also covered current expenditures (production costs like wage payments) as some companies faced financial pressure to finance them. To participate in the programme the business took on the obligation to maintain their number of employees.</p> <p>After amendments, medium-size companies can also apply for the loans.</p> <p>The programme also provides full reimbursement of interest to producers of Covid-19-related products.</p> <p>Later the banks were allowed to refinance already existing loans under the programme with full reimbursement of interest by the programme until 31 March 2021, which <i>de facto</i> means better chances for the smooth operation of the business (amendments from 29 April).</p>
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	Not Applicable
(17)	If fix-term, duration in months	Click to enter your text.
(18)	Note on (15)-(17)	Medium-size companies were included into this programme, which was initially designed only for the provision of subsidised loans to micro- and small companies.
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Fix-term
(21)	If fix-term, duration in months	Period of quarantine
(22)	Note on (19)-(21)	<p>After amendments the subsidised loans can also be used for covering current spending (production costs like wages) to reduce the financial problems during quarantine.</p> <p>Minimum interest (that is the full reimbursement of interest) was envisaged for producers of Covid-19-related goods and some other businesses. For companies that suffered from the quarantine, the minimum interest rate is 3%.</p>
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term

Resolution 1: Component 1		
(25)	If fix-term, duration in months	11
(26)	Note on (23)-(25)	At the end of April the government further amended the programme to include the possibility to refinance already existing bank loans with full reimbursement of interest by the fund until 31 March 2020.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	UAH 2 bn
(30)	Estimated cost of reform in 2021 (national currency)	UAH 2 bn
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	In 2020, the Budget Law for 2020 envisages the financing of the programme and UAH 2 billion. The same amount was envisaged in the draft State Budget Law for 2021 (the latter still can be revised).
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Resolution 2		
(1)	Number of CMU Resolution	329
(2)	Name of CMU Resolution (original language)	Деякі питання соціальної підтримки сімей з дітьми
(3)	Name of CMU Resolution (English)	On Certain Issues of Support for Families with Children
(4)	Date of first CMU motion	Click to enter a date.
(5)	Date of CMU Resolution enactment	05 May 2020
(6)	Date of CMU Resolution publication	22 April 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the CMU Resolution or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial CMU motion for this law?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial parliamentary motion?	Not Applicable
(10)	Note on (7)-(9)	Taking into account that during the lockdown kindergartens and schools as well as many businesses were closed, the government introduced social assistance payments to individual entrepreneurs who are registered as tax-payers under the first or second group of the STS, and have children under 10 years old.
(11)	Was this CMU Resolution a legislative package that contained multiple social reform components?	No
(12)	If (11) yes, how many distinct social reform components did it contain?	Not Applicable

Resolution 2: Component 1		
(13)	Policy Area	Family benefits
(14)	Brief description of reform component	The family allowance for eligible individual entrepreneurs was equal to UAH 1,779 for a child up to 6 years old and UAH 2,218 for a child between 6 and 10 years old (CMU Resolution No. 329). According to the Ministry of Social Policy, by the end of July the payment was received by 83,000 individual entrepreneurs. This type of assistance was cancelled in September, even though according to the initial regulation it was supposed to be paid during the entire period of quarantine and one more month after its completion.

Resolution 2: Component 1		
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Click and choose an element
(17)	<i>If fix-term, duration in months</i>	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Click and choose an element
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	4
(26)	Note on (23)-(25)	Initially this new type of social assistance was envisaged for the entire duration of the quarantine measures. However, on 1 September, the government abolished the programme.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	0.8 billion
(30)	Estimated cost of reform in 2021 (national currency)	Click to enter your text.
(31)	National Currency Code (ISO 4217)	UAH 980
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	UAH 0.8 billion out of an allocated UAH 0.9 billion (initially, UAH 1.1 billion was allocated) was spent on the monthly assistance to private entrepreneurs with children up to 10 years old. Taking into account that the closure of schools and kindergartens have now been reintroduced, the programme is again of a high priority even though there is no money left for the payments.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

2.C: Resolution of the National Bank of Ukraine

NBU resolution 1		
(1)	Number of NBU Resolution	39
(2)	Name of NBU Resolution (original language)	Про особливості застосування вимог Положення про визначення банками України розміру кредитного ризику за активними банківськими операціями у зв'язку із запровадженням обмежувальних заходів
(3)	Name of NBU Resolution (English)	On the specifics of the application of the provisions of the Regulation on the calculation by Ukrainian banks of size of credit risk on active banking operations due to the introduction of the quarantine measures
(4)	Date of first motion	17 March 2020
(5)	Date of NBU Resolution's enactment	26 March 2020
(6)	Date of NBU Resolution's publication	26 March 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the NBU Resolution or any accompanying text?	Yes
(8)	Was the Covid-19 pandemic a motivation for the initial motion for this NBU Resolution?	Yes
(9)	Was the Covid-19 pandemic a motivation for a significant revision of the legislative project after the initial motion?	No

NBU resolution 1		
(10)	Note on (7)-(9)	The National Bank of Ukraine (the NBU) was very quick in responding to the risks of increasing non-performing loans (NPL) due to the Covid-19 pandemic and the resulting quarantine introduced by the government. As a result, the NBU eased its regulation of banks regarding their credit activities.
(11)	Was this NBU Resolution a legislative package that contained multiple social reform components?	Not Applicable
(12)	If (11) yes, how many distinct social reform components did it contain?	Not Applicable

NBU Resolution 1: Component 1		
(13)	Policy Area	Other (Legislative reforms in other policy areas explicitly aimed at social protection (e.g. food subsidies or tax cuts aimed at social protection))
(14)	Brief description of reform component	The National Bank of Ukraine (the NBU) was very quick in responding to the risks of increasing non-performing loans (NPL) due to the Covid-19 pandemic and resulting quarantine introduced by the government. As a result, the NBU eased its regulation of banks regarding their credit activities. The NBU allowed the banks to restructure loans to physical persons and legal entities that had been provided before March 2020 and were timely serviced. The eligibility criteria was that an individual or a company had entered into financial difficulties due to the quarantine measures (lost their job, could not continue operation). In particular, banks were allowed to offer a repayment holiday on the payment of principle and/or interest. Thus, the NBU eased the debt burden on individuals and allowed companies to retain employees. In fact, the NBU allowed for the suspension of loan payments. As of 22 April, 30 banks had introduced repayment holiday for individuals and SMEs.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	<i>If fix-term, duration in months</i>	Click to enter your text.
(18)	Note on (15)-(17)	Click to enter your text.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	<i>If fix-term, duration in months</i>	Click to enter your text.
(22)	Note on (19)-(21)	Click to enter your text.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	Initially from 12 March to 30 September, and then prolonged to 30 November.
(26)	Note on (23)-(25)	The duration of the easing was changed as the government has continued the quarantine measures. The possibility of a repayment holiday could be considered as an additional benefit for households as this mitigated their hardship caused by financial problems due to job loss or the impossibility to continue working during the lockdown.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Click to enter your text.
(29)	Estimated cost of reform in 2020 (national currency)	N/a
(30)	Estimated cost of reform in 2021 (national currency)	N/A
(31)	National Currency Code (ISO 4217)	Click to enter your text.
(32)	Source of cost estimation	Click and choose an element
(33)	Note (29)-(31)	Click to enter your text.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely