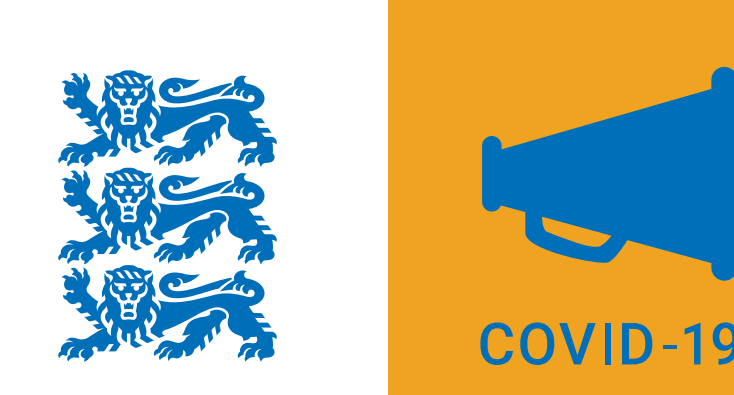


Compensation Measures



Unemployment Insurance Fund	Ministry of Finance	Ministry of Education and Research	Ministry of Culture				Ministry of Economic Affairs and Communication / Enterprise Estonia	
Beneficiaries								
A company, NGO, foundation, self-employed person, whose main activity was significantly restricted or suspended, the EMTAK (the Estonian Classification of Economic Activities) code as the basis.	A company, NGO, foundation, self-employed person, whose main activity was significantly restricted or suspended, the EMTAK (the Estonian Classification of Economic Activities) code as the basis.	Private informal education and private hobby activities provider for children and young people, private general education school.	Culture organiser. The applicant may be a legal entity registered in Estonia, a state authority, a local government unit – museum, exhibition institution, performance institution, cinema, concert organiser, music group and performer, music agency, music management agency, concert venue, cultural service provider.	A private legal person in possession of a sports facility.	Sports Federation and Sports Club, which has been entered in the Estonian Sports Register at the latest 11.12.20, or whose data have been updated in accordance with the statute of the Estonian Sports Register and a sports school whose data have been entered in the Estonian Education Information System, or whose data have been updated in accordance with the statute of the Estonian Education Information System.	Hobby activities groups engaged in folk culture activities, to cover the labour costs of the instructors.	Support for the organisation of elite sports competitions may be applied by a sports federation as a member of the National Olympic Committee or a sports club representing a team playing in the Estonian Championship League.	Accommodation service provider, travel agency, crafts and souvenir shop included in the Visit Estonia database, catering establishment in Tallinn Old Town.
Is it necessary to submit an application?								
✓	✗	✓	✓	✓	✓	✓	✓	✓
Period and region of payment								
28.12–31.01 Harju County and Ida-Viru County	12.12–03.01 Ida-Viru County	12.12–03.01, 28.12–17.01 Harju County and Ida-Viru County 12.12–03.01, 04.01–10.01 across Estonia	12.12.20–31.01.21 Ida-Viru County 28.12.20–31.01.21 Harju County	12.12.20–27.12.20 Harju County and Ida-Viru County 12.12.20–10.01.21 across Estonia	12.12.20–27.12.20 Harju County and Ida-Viru County 12.12.20–10.01.21 across Estonia	12.12.20–17.01.21 across Estonia	14.12.20–27.12.20 Harju County and Ida-Viru County 14.12.20–10.01.21 across Estonia	april–nov 2020 Tourism-related activities across Estonia and catering establishments in Tallinn Old Town
Start of the application period								
1.02.21	Closed	18.01–29.01.21	29.01.21	22.01.21	Fourth week of 2021.	Fourth week of 2021.	22.01.2021	Second half of February
Payment period prognosis								
Within 14 days from the submission of the application	10.01.2021	February	February – March 2021	February – March 2021	February – March 2021	February – March 2021	February – March 2021	March–April 2021
Payment amount								
One and a half salary expense in November (including social tax and unemployment insurance payments) for registered employees in Ida-Viru County and Harju County. Up to 180,000 € per company, 876 € for self-employed person in the region.	Double salary expense in November with taxes for registered employees in Ida-Viru County. Up to 180,000 € per company, 1,168 € for registered self-employed persons in the region.	Private informal education providers are supported with a total of 40 € per participant in Harju County and 50 € per participant in Ida-Viru County: in the period 12.12–3.01 with 10 € per participant in Harju County and 20 € per participant in Ida-Viru County. For the period 28.12–17.01, they are supported in both Harju County and Ida-Viru County with 30 € per participant. Providers of private informal education who are registered elsewhere in Estonia will be supported with a total of 20 € per participant: for the period 12.12–03.01 with 10 € per participant and 4.01–10.01 with 10 € per participant. Providers of private hobby activities are supported with a total of up to 40 € per participant in Harju County and up to 50 € per participant in Ida-Viru County; to mitigate the effects of restrictions from 12.12–03.01, up to 10 € per participant in Harju County, and up to 20 € per participant in Ida-Viru County. In order to mitigate the effects of the restrictions established in the period 28.12–17.01, they will be supported in both Harju County and Ida-Viru County with up to 30 € per participant. Providers of private hobby activities registered elsewhere in Estonia will be supported with a total of up to 20 € per participant: to mitigate the effects of restrictions up to 10 € per participant for the period 12.12–03.01, and to mitigate the effects of restrictions with up to 10 € per participant from 4.01–10.01. Private general education schools are supported in Ida-Viru County with a flat rate sum of 20 € per student and elsewhere in Estonia 10 € per student.	The planned maximum support for applicants in Ida-Viru County is up to 1.5 months average income in 2019 and in Harju County up to 1-month average income in 2019. If the application call is exceeded, all amounts will be reduced proportionally by the percentage by which the applications exceed the budget, and a cap will be set on support payments. The indicative budget for the application call is 3.2 million €. Maximum amount of support is 60,000 €.	Sports facilities: the amount of support is 1.6 € per m ² for ice rinks and indoor swimming pools and 0.8 € per m ² for other sports facilities. In the case of sports facilities located in Harju County, the cost per m ² is divided by two. The number of m ² is taken from the sports register.	The amount of support is up to 55% of the trainers' gross salary in November 2020, including social tax and unemployment insurance contributions (payroll). Maximum support: 750 € per trainer. The amount of support for trainers working in Harju County or Ida-Viru County is multiplied by a coefficient of 0.5.	The calculation of the amount of the support is based on the trainers' gross salary in November 2020 (including social tax and unemployment insurance contributions). If the trainers' salary or remuneration is reduced or cut during the support period, the applicant will be compensated for a reduced or cut salary or remuneration up to the level of the gross salary or gross remuneration (including social tax and unemployment insurance contributions) of November 2020. If the applicant's income has decreased during the support period, but the trainers' salary or remuneration has not been reduced or cut, the applicant will be paid the amount of the gross salary or gross remuneration (including social tax and unemployment insurance contribution) up to the amount in November 2020. The maximum amount of the support is 1000 € gross, including social tax and unemployment insurance contribution per trainer.	The evaluation of applicants for support for the organisation of elite sports competitions shall take into account: For a sports federation, the number of spectators with a ticket and the price of the ticket of the same competition held during the previous season or previous year. For Estonian adult championship league sports club, average number of spectators with a ticket for home games, and the ticket price for home games before 14.12.20. If the team is playing in the championship league for the first season, the average number of spectators for the previous season's championship matches is taken into account. Costs related to the cancelled event or organising costs which cannot be covered by own-financing or co-financing and the justification of costs items for the period of eligibility of support. Realistic nature of submitted data.	Accommodation companies: 15% of the loss of turnover in the period 01.04–30.11.2020 (turnover subject to 9% VAT rate), new hotels: labour taxes until 11.2020. 100%. Maximum support: 180,000 €. Travel companies: 100% labour taxes of 2019. Maximum payment: 80,000 €. Catering establishments in Tallinn Old Town: labour taxes 2019 – 100%. Maximum grant: 80,000 €. Estonian handicraft and souvenir shops included in the Visit Estonia database: labour taxes 2019 – 100%. Maximum support: 180,000 €.
Exclusions								
Receiving support from the Ministry of Culture and the Ministry of Education and Research for the same period.	The aid previously granted to the company due to COVID-19, together with the support provided under this framework, may not exceed 800,000 €.	Receiving support from the Unemployment Insurance Fund for the same period.	Receiving support from the Unemployment Insurance Fund for the same period.	Prior receipt of support is not a restriction on application for support. Since Ida-Viru County and Harju County are granted support for a shorter period, there is no overlap with subsidies of the Unemployment Insurance Fund.	Prior receipt of support is not a restriction on application for support. Since Ida-Viru County and Harju County are granted support for a shorter period, there is no overlap with subsidies of the Unemployment Insurance Fund.	The Unemployment Insurance Fund support for the same period, and previous support on the basis of two regulations: Regulation No. 25 of the Minister of Culture from 23.09.20 on Extraordinary assistance to Folk Schools, community centres and handicraft societies due the COVID-19 outbreak, and support for private informal education and private hobby activities with the Regulation No. 12 of the Minister of Education and Research of 28.04.20 on Support measures in the field of education and youth intended to alleviate the crisis related to the spread of the coronavirus, causing COVID-19.	No exclusions.	Prior receipt of support is not a restriction on application for support.
Important additional conditions								
The company may not lay off the employees for whom the support is requested within 30 days after the end of the restrictions, i.e., in the period 28.12.20–31.01.2021 +30 days. The company must not have a tax debt, or the tax debt is deferred. No compulsory winding-up, liquidation or bankruptcy proceedings have been initiated against the company. The self-employed persons may not terminate or suspend their activities during this period. The self-employed person must have filed the 2019 income tax return of a natural person as of 22.12.20 and the activity must not be suspended or terminated as of Dec 22.	Entrepreneurs who have a tax debt as of 01.08.20, which have not been paid or deferred as of 31.12.20, or who have not submitted tax returns as of 31.12.20, will receive the support payment on the prepayment account with the Tax and Customs Board.	Providers of private general education and private informal education: the basis for calculating the support is the data in the Estonian Education Information System (EHIS) as of 10.11.20. Providers of private hobby activities: this is the main activity according to the Articles of Association; the activity has been carried out for at least one calendar year. Activities are offered to children and young people by qualified instructors, on a regular basis, at least once a week.	The applicant must justify the need for support and demonstrate the impact of the restrictions.	An application cannot be submitted by an institution established or if >50% of the founders of the institutions are the state, local government and / or other legal person in public law, or if more than half of the applicant's share capital belongs to the state, local government and / or other legal person in public law. The applicant must be entered in the sports buildings sub-database of the Estonian Sports Register as the holder of a sports facility; they are not bankrupt, nor under the process of liquidation or being wound up and does not have a valid warning for being deleted from the business registry; as of 11.12.20 there is no state tax debt, or the tax debt have been paid or deferred by the time of submission of the application and the applicant has fulfilled the obligation to submit a tax return and annual reports by the time of submission of the application. There is no previous outstanding commitments in respect of the support received. If the grantor has previously taken a decision to recover the grant from the applicant, they may not have the recoverable amount outstanding by the deadline of the support payment.	If the total need exceeds the approved budget, the grant for all applicants will be reduced equally by a certain % until the amount allocated to the applicants is equal to the approved budget. A sports school operating as a local government agency cannot apply for support. The applicant must have an employment contract or a contract under the law of obligations concluded before 12.12.20 and valid during the support period with a trainer who has valid professional qualifications, and who is entered in the employment register under the title "trainer" or "instructor" (vocation code 3422 or 3423). They are not bankrupt, nor under the process of liquidation or being wound up and does not have a valid warning for being deleted from the business registry. There is no state tax debt as of 12.12.20, or it has been deferred. The annual report has been submitted on time. If the grantor has previously made another decision to recover the support from the applicant, the previous support must have been recovered by the due date.	A legal person, an administrative agency of a local government or an agency administered by an administrative agency which has an employment contract or contract under the law of obligations concluded with the instructor of the group before 12.12.20 for the eligibility period may apply for support. The income has decreased during the period 12.12.20–17.01.21 or the instructors' salary or remuneration has been reduced or cut. They are not bankrupt, nor under the process of liquidation or being wound up and does not have a valid warning for being deleted from the business registry. There is no state tax debt as of 12.12.20, or it has been deferred. The annual report has been submitted in due time. If the grantor has previously made another decision to recover the support from the applicant, the previous support must have been recovered by the due date.	The applicant organised a competition event without spectators in Harju County or Ida-Viru County between 14.12–27.12.20 and elsewhere in Estonia between 14.12.20–10.01.21 or cancelled a previously planned competition event, due to which the planned revenue was not received to cover the costs related to the event. The decision to cancel the planned competition event was made later than 30.11.20; The sports organisation has been listed in the Estonian Sports Register by the deadline for submission of the application; The sports organisation has updated the relevant information entered into the Estonian Sports Register during the previous calendar year by the due date established by the controller; The sports organisation does not have an interest debt calculated on the total amount of state taxes, payments, or overdue taxes exceeding 100 € as of 1.12.20, unless the debt has been deferred and the debt has been paid according to schedule; As of the deadline for submitting the application, the sports organisation has submitted their annual report. The sports organisation has no obligations overdue to the grantor of the support; No bankruptcy or liquidation proceedings have been initiated against the sports organisation, and there is no valid warning for deletion from the business register. The applicant has submitted the tax returns within the deadline.	Accommodation company: turnover decrease –50% (April – Nov 2019 vs 2020), new hotels opened after 01.12.19: from opening to 30.11.20 average labour taxes at least 800 € per month. Travel company: turnover decrease –70% (April – Sept 2019 vs 2020), 2019 labour taxes >7500 €, labour taxes paid in Nov 2020 >200 €. Catering company in Tallinn Old Town: turnover decrease –60% (April – Nov 2019 vs 2020), 2019 labour taxes >7500 €, labour tax paid in Nov 2020 >200 €. Estonian handicraft and souvenir shops included in the Visit Estonia database: turnover decrease –60% (April – Nov 2019 vs 2020), 2019 labour taxes >5000 €, labour tax paid in Nov 2020 >200 €.
Additional information								
tootukassa.ee Unemployment Insurance Fund helpline: 15501	rahandusministeerium.ee emta.ee	hm.ee/kriisitoetus	kul.ee/et/covid-19-puhangust-tingitud-erakorraline-abi-ida-viru-ja-harju-maakonnakultuurikorraldajatele	spordiinfo.ee riigiteataja.ee/ akt/129052020014	spordiinfo.ee riigiteataja.ee/ akt/119012021023	rahvakultuur.ee/toetused/ toetusmeetmed/kriisiabi-toetus-rahvakultuuri-alase-huvitegevusega-tegevatelate-juhendajatele	ku.ee/et/saavutusspordi-voistluste-korraldamise-toetus-riigiteataja.ee/akt/119012021012	mkm.ee eas.ee