

To alleviate the negative effects of the Coronavirus on the economy, the government has undertaken a number of measures. We have compiled the measures and proposed measures that have been presented this far.

Measure	Date of proposal	Date of decision and effective date	Content	Delphi comment – read more in these articles	More info
Temporary tax exemption for gifts to employees	7 May 2020	Awaiting decision. Proposed to be effective from 1 June 2020.	The government proposes temporarily eliminating preferential taxation for parking and gifts for employees.		https://www.regeringen.se/pressmeddelanden/2020/05/tillfalligt-slopad-formansbeskattning-for-parkering-och-gavor-till-anstalda/
Business support based on a turnover loss	30 April 2020	Awaiting decision. Proposed to be effective from 1 July 2020.	The proposal means that companies can receive restructuring aid based on how much loss the company has had.		https://www.regeringen.se/pressmeddelanden/2020/04/foretag-far-stod-baserat-pa-omsattningstapp/

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Increased unemployment benefits for more people	30 March 2020	Awaiting decision. Proposed to be effective from 13 April 2020 until 3 January 2021. Further proposals for enhanced support await decisions.	The government intends to undertake a number of temporary measures for the purpose of giving more people unemployment benefits and to increase the benefit pay outs. On May 7, the government proposed further strengthening of unemployment insurance.		https://www.regeringen.se/artiklar/2020/03/forstarkt-arbetsloshetsersattning-for-fler/
Temporary rules to minimize the number of physical participants at AGM's	26 March 2020	Parliament approved the proposal on 3 April 2020. Effective date for the measure is 15 April 2020 until the end of 2020.	The government has decided to send a bill to the Council on Legislation (Sw. lagrådet) that contains proposed temporary measures intended to make it easier to carry out AGM's.	The government's proposal to minimise the number of physical participants at general meetings	https://www.regeringen.se/pressmeddelanden/2020/03/tillfalliga-regler-for-att-minimera-antalet-fysiska-deltagare-vid-bolags--och-foreningsstammor/
Temporary reductions of fixed rental costs in exposed industries	26 March 2020	The government is currently working on a regulatory framework.	The proposal provides for temporary reductions of fixed rental costs in exposed industries to mitigate the economic consequences of the virus outbreak.	The Swedish Government's proposed rent reductions as a result of Covid-19	https://www.regeringen.se/artiklar/2020/03/stod-for-sankta-hyor-i-utsatta-branscher/

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Proposed reduced social security contributions due to the Coronavirus	25 March 2020	Parliament approved the proposal on 3 April 2020. The rules enter into force on 6 April 2020.	The proposal provides for a limited time reduction of employer's contributions between 1 March and 30 June 2020.		https://www.regeringen.se/artiklar/2020/03/om-forslaget-tillfalligt-sankta-socialavgifter-med-anledning-av-coronaviruset/
Proposal on a state loan guarantee to SME's	25 March 2020	Awaiting decision.	Proposal that provides for a loan guarantee to SME's negatively affected by the Coronavirus.		https://www.regeringen.se/artiklar/2020/03/om-forslaget-statlig-lanegaranti-till-sma-och-medelstora-foretag/
Proposed tax relief for small businesses through increased provision to accrual funds	25 March 2020	Parliament approved the proposal on 2 April 2020. Effective date is 6 April 2020.	Proposal that the rules on accrual funds be changed temporarily so that self-employed people can receive a provisional tax refund.		https://www.regeringen.se/artiklar/2020/03/om-forslaget-skattelattnader-till-smaforetagare-genom-utokad-avsattning-till-periodiseringsfond/

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Proposal for state credit guarantees to airlines and extended credit guarantee framework for the Export Credit Board (Sw. Exportkreditnämnden).	17 March 2020	Parliament approved the government's proposal on 1 April 2020.	Proposals that airlines will, during 2020, be given the opportunity to obtain credit guarantees worth a maximum of SEK 5 billion, of which SEK 1.5 billion is directed to SAS.		https://www.regeringen.se/pressmeddelanden/2020/03/statliga-kreditgarantier-till-flygforetag-och-utokad-kreditgarantiram-for-exportkreditnamnden-for-att-dampa-effekterna-av-coronaviruset/
Proposed liquidity boost through the tax account	16 March 2020	Parliament approved the proposal on 3 April 2020. The rules enter into force on 6 April 2020.	Proposal to allow companies to delay tax payments for one year.	Insolvency aspects of Covid-19	https://www.regeringen.se/artiklar/2020/03/forslag-om-likviditetforstarkning-via-skattekontot/
Increased state responsibility for sick pay costs	16 March 2020	Parliament approved the proposal on 2 April 2020. Preliminarily, in force from April 2020 until 31 May 2020.	Proposal that the state temporarily cover the entire cost of employers' sick pay during April and May.	Briefly about the Swedish Government's emergency package	https://www.regeringen.se/pressmeddelanden/2020/03/utokat-statligt-ansvar-for-sjuklonekostnader/

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On the proposal for short-term layoffs	16 March 2020	Parliament approved the proposal on 2 April 2020. The rules enter into force on 7 April 2020 but are applied from 16 March 2020. On 14 April 2020 the parliament decided that working hours could be reduced by up to 80 percent.	Proposal for a new system for short-term layoffs with extended subsidies. On May 7, the government proposed strengthening the support. The proposal means that support for short-term work during support months that fall between 1 May - 31 July 2020 may be provided in the event of an 80 percent reduction in work. A worker's salary reduction should then amount to 12 percent of ordinary salary.	A New Labour Law Road Map	https://www.regeringen.se/artiklar/2020/03/om-forslaget-korttidspermittering/
Temporarily abolished qualifying deduction	13 March 2020	Parliament approved the proposal on 2 April 2020. The rules enter into force from 11 March 2020 until 31 May 2020.	The Government has announced that the qualifying deduction will be suspended from 11 March 2020 until 31 May 2020.		https://www.regeringen.se/pressmeddelanden/2020/03/tilfalligt-slopat-karensavdrag/