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Vakhtangi Demuria
Teona Absandze

Georgia's Social Policy Response to Covid-19: Targeted Social Assistance



Vakhtangi Demuria, Teona Absandze

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GEORGIA'S SOCIAL POLICY RESPONSE TO COVID-19: TARGETED SOCIAL ASSISTANCE

Vakhtangi Demuria *

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ABSTRACT

The new coronavirus has turned out to be an unprecedented and unexpected crisis which has led to rethinking healthcare, public safety and socio-economic policies. Severe problems have manifested themselves in these areas in Georgia, a developing country with below average income levels and high poverty rates. Although the principle of the welfare state has been constitutionalized in the recent past and this has been followed by some socio-economic steps, Georgia is still far from achieving its goals. The pandemic and related legislative constraints have caused a deep recession, which has resulted in reduced incomes and lost jobs. In the initial stages of the pandemic, the population was left without assistance and subsequently faced an economic downturn. At the same time, the government decided to take stringent socio-economic measures due to the uncertainty about the potential dangers of the new virus and the vulnerability of the Georgian healthcare system. The government's efforts to provide social assistance for the population were delayed and faltered in terms of efficiency, but overall, more or less complex schemes of assistance were elaborated. Part of the population was provided with basic social assistance, while the government failed to offer aid to some of its most needy citizens. With the virus spiraling out of control, lockdown is no longer an option and the vision of the government concerning socio-economic developments is still vague.

INTRODUCTION

The Georgian government's efforts to curb the spread of the virus were effective in the first phase of its spread, yet the same cannot be said about the government's social policy. Stringent government regulations put households in the position of considerable socio-economic crisis, leaving citizens in need of state assistance. The government responded to citizens' solicitations only with significant delay.

Stage one pandemic measures in Georgia started a month before the first case of the virus was confirmed. On 28 January, the Georgian government approved an action plan (Decree of the Government of Georgia 164) focused on containing the new coronavirus. The government commenced with preparing the healthcare system, issuing recommendations and designing protocols, while at the same time making efforts to raise public awareness about the virus. An Interagency Coordinating Council was established to make decisions on epidemiological issues.¹ Air traffic with China was suspended on 29 January 2020. On 26 February 2020, a traveler from Iran via Azerbaijan was the first Georgian citizen diagnosed with Covid-19. He was taken to the Tbilisi Infectious Diseases Hospital directly from the border crossing. Traveling to and from Italy was thereafter the main cause of further infection spread (Factcheck.ge, 2020).

The Georgian government imposed strict regulations before the pandemic was declared. Some of these measures proved confusing, and arguably unnecessary. Events with large crowds were banned on 1 March

1 The Council consists of government officials, MPs, representatives of the Administration of the President of Georgia, and medical specialists.

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while schools, kindergartens and universities suspended their work while the number of confirmed cases of infection was still only three. From 6 March, a fourteen-day compulsory quarantine applied to individuals arriving from countries with high infection rates. Following the declaration of Covid-19 as a pandemic on 12 March, the majority of public and private services switched to remote working, while general measures were gradually tightened (Factcheck.ge, 2020). A state of emergency was declared on the basis of a decree issued by the President of Georgia on 21 March (Parliament of Georgia, 2020), which was further extended until 22 May. On the same day, Parliament approved amendments to the Law on Public Health (Parliament of Georgia, 2020) that allowed for the bypassing of Parliament, giving the government the ability to restrict human rights through by-laws. In particular, the government has been empowered to restrict rights such as the right to work and freedom of movement under quarantine measures until 1 January 2021. At present, the government justifies the strict approach taken at the beginning of the pandemic with the fact that at that time not much was known about the virus, therefore Georgia could not afford to take risks due to socio-economic problems and limited medical capacities.

In the second quarter of 2020, employment was down by 33,000 and real GDP shrank by 12.3% compared to the same period in 2019 (Forbes.ge). Stringent restrictions led to income cuts which severely affected the socio-economic status of many households. Most of these households already faced substantial problems before the current pandemic. During the period of complete lockdown, Georgia's economic activity virtually stopped for over two months. Furthermore, citizens left unemployed and without any income could not count on state assistance.

— GEORGIA'S EARLY SOCIAL POLICY RESPONSE

During the State of Emergency, the principal social measures taken by the government were as follows:

- » Families were to receive subsidies for utility costs for three months (March–May), including electricity, natural gas, sanitation and water bills. Only citizens whose consumption remained within a limit defined by the government were eligible. More than 1.2 million customers benefited from the electricity bill exemption during these three months and more than 670,000 others benefited from the natural gas bill exemption. The budget of the program was GEL 170 million.²
- » As a result of communication with the government, commercial banks were to waive loan repayments for private customers during these three months. Up to 600,000 Georgians have benefited from this measure.
- » The state took measures to control the price of nine basic food products (Government of Georgia, 2020) – in order to avoid a drastic increase in prices caused by exchange rate fluctuations, the state purchased primary food products (rice, buckwheat, pasta, cooking oil, flour, wheat, milk powder, sugar and beans). The aim of the program was to limit price rises through subsidies and to stimulate the creation of stockpiles of necessary products in the country. There was no shortage of these products in the country, although prices for most of them increased sharply nevertheless (Factcheck.ge, 2020). A total of GEL 9 million was spent on the program.

To reduce the damage caused by the Covid-19 pandemic, the government unveiled an anti-crisis socio-economic plan in late April that sought to provide state support to businesses and citizens. On 4 May, the Georgian government approved a targeted state program to reduce the damage caused by the pandemic (Ordinance of the Government of Georgia N286). The program provided temporary financial assistance to unemployed and incomeless citizens, as well as other socially vulnerable groups. The analysis of emergency social protection mechanisms revealed the following problems:

- » The government response was delayed.
- » Certain categories of citizens who required social aid were left without assistance.
- » Benefits were minimal and, in some cases, one-time, which could not provide social protection for the population in the long run.
- » Social policy was centralized in the country. During the pandemic, there were no significant changes in social protection policies for the population at the level of local self-government, except for one-time individual assistance (one-time distribution of food products).

2 As of autumn 2020, 1 Euro was equal to roughly 3.8 Georgian Lari.

Unemployment benefits

The pandemic and the accompanying severe restrictions (two months of countrywide quarantine) caused a socio-economic crisis and exposed the population, as well as political institutions, to considerable risks and uncertainties, which led to a decrease in job opportunities and a drop in average income. Unemployment was a substantial challenge before the pandemic, while the lack of unemployment benefits represented a significant problem in the country. The government granted temporary unemployment benefits to those who lost their jobs during the pandemic or were furloughed/laid off without pay. Recipients of assistance were divided into two categories – “hired” and self-employed.³ Unemployment benefit for employees amounted to GEL 200 per month and was issued for a duration of six months. Unemployment benefits came into force at the end of May for citizens who received wages at least once in the period January–March and whose income was no longer recorded from April. Although the benefit of GEL 200 was scheduled for six months, a person would not be eligible for assistance if they received a salary. In addition to the fact that the compensation was paid after a two-month countrywide quarantine, this amount constituted only 18% of the official nominal average monthly salary (GEL 1,130) and was practically equivalent to the subsistence minimum at that time (Geostat.ge). However, it would be ill-considered to focus on the existing subsistence minimum because the methodology for calculating this sum is flawed and does not actually reflect human needs (Factcheck.ge, 2020). This is further aggravated by the fact that in many cases, one employee has to support several family members.

Compensation for the self-employed

The self-employed were eligible for compensation amounting to GEL 300, provided that they could prove their loss of income. There was difficulty in identifying individuals in this particular group. Some of the self-employed were registered as taxpayers in the Revenue Service records. However, a large proportion of self-employed workers were unregistered (street vendors, nannies, private tutors, etc.), and thus information on their income and/or economic activity was not available to the authorities. It was clear from the beginning that some of them would not be eligible for assistance, as the number of self-employed people who can prove their income is quite limited. According to the National Employment Promotion Agency, a total of 251,690 self-employed people were registered as unemployed (Accent News, 2020). They represent the part of the self-employed category who were able to prove that they lost income during the pandemic, while a large proportion of the self-employed were employed by private individuals and thus their activities cannot be officially attested to. Their work was, in most cases, poorly paid and insecure. The share of the self-employed in the total employment rate is approximately 50%. The self-employed were provided assistance of four times lesser value than that provided to the formerly employed who lost their jobs. Arguably, it would be fairer had the government exercised a universal approach and provided more substantial assistance to the self-employed.

Job-saving scheme for business

The anti-crisis plan introduced by the government included incentives to maintain jobs across the country. For six months, GEL 750 from monthly salaries of up to GEL 1,500 was fully exempted from income tax. This benefit is equivalent to a maximum of GEL 150 per job and applies only to the private sector. This decision was a step towards maintaining the short-term liquidity of businesses, with the aim of easing the effects of the pandemic through maintaining economic activities; although this sum legally belongs to the state, employers were allowed to keep this deduction and spend it at their discretion, rather than passing it on to the Revenue Service. This benefit implies a marginal socio-economic effect manifested through maintaining jobs.

3 A hired employee is a formal employee who pays income tax, which is possible to prove through the Revenue Service database.

Measures against poverty

Naturally, the poorest part of the population has proven the most vulnerable to the socio-economic crisis caused by the pandemic. Poverty is a major challenge in the country, according to the National Statistics Office (Geostat 2020): 19.5% of the population in Georgia (approximately 722,000 people) lives in absolute poverty without sufficient means for subsistence.

Georgia offers a state program of social assistance (subsistence allowance) which aims to provide financial support to families living in poverty. The well-being of families is determined through a points system, which is used to calculate how much financial assistance they are eligible to (Social Service Agency, 2019). The subsistence allowance for families with a rating score from 0 to 65,000 points is set at GEL 30 to 60 per person monthly. A family with a score of less than 100,001 receives a child allowance of GEL 50 for each child under the age of 16. Three hundred and twenty-one thousand families (979,000 individuals) are registered in the database of socially vulnerable citizens, of which just 141,000 families (502,000 persons) receive the subsistence allowance (Government of Georgia, 2020).

The targeted social assistance program has been expanded as part of the government's anti-crisis social program. Specifically, families registered in the Vulnerability Database with a score of 65,000 to 100,000 (70,000 families, 190,000 persons) have been allotted additional financial assistance for six months, from May to December. This assistance amounts to GEL 70 per month for a single-member household, GEL 90 for a two-member family, and GEL 35 per month for each member of a family with three or more members. However, expansion of the targeted social program did not affect the poorest part of the population – families with a rating score of 0 to 65,000, whose allowance remained the same – indicating that the assistance system is not adequate. As a result, a single-member household with the highest rating (100,000 points) is eligible for GEL 70 in monthly aid, while a single-member household with 60,000–65,000 points receives GEL 30 and a single-member household with an extremely low score (0–30,000) receives GEL 60 per month.

During the pandemic, larger families (with more than three children) with a social rating score ranging from 0 to 100,000 points also received a monthly supplement of GEL 100 for a duration of six months, from May to October. About 22,000 families are eligible for the program (more than 130,000 individuals).

In Georgia, families with children are most vulnerable to poverty. According to UNICEF (Vulnerable Children and Risks in Covid-19 Times, 2020), before the pandemic, 221,000 children lived below the poverty line, and 161,000 of these children received aid. Therefore, a large proportion of poor children remained outside the state's social protection program even before the pandemic. Aiding larger families is paramount, as they represent the group most vulnerable to the socio-economic damage caused by the pandemic. However, the government's approach was faulty, as those children who are not part of large families but live in extreme poverty were left outside the pandemic aid program (for example, families with one or two children and a score below 65,000). It would clearly be fairer if all families registered as socially vulnerable received child assistance and the benefit simply increased according to the number of children.

Support for children

From September, a one-time GEL 200 allowance was issued to all children aged 0–17. The financial transfer was linked to the start of the school year. Arguably, the universality of this transfer is socially unjustified, as it would be more rational to allocate these resources to children who are more vulnerable as long-term assistance rather than a one-time allowance. Such children are relatively easy to identify through the above-mentioned database.

On 21 August 2020, UNICEF published a micro-simulation study on the impact of the coronavirus pandemic on the population of Georgia, with a particular focus on children. The poverty level of the population is obviously expected to increase under the shock of the pandemic crisis. The study examines three potential scenarios for economic damage caused by the coronavirus pandemic. In the most optimistic scenario, the poverty rate of the population would increase from 21% to 24%, 26% in case of moderate consequences and 30.9% in the case of severe shock. Child poverty would increase from 27.6% to 30.8% in the "mild" scenario, 32.7% in case of a moderate outcome and 37.8% in the case of a severe shock. The percentage of the population, including children, who live in extreme poverty would also rise.

According to UNICEF, Georgia is very vulnerable to poverty and a high proportion of the population lives only slightly above the poverty line, so the crisis will naturally have a strong impact on the population living in/on the edge of poverty. Research has shown that cash assistance can slow down the growth in poverty and that the policies and transfers that widely target the bottom 40% of the income distribution are more likely to have an

impact on reducing poverty in a cost-effective manner, as opposed to those that are very narrowly targeted (only Targeted Social Assistance (TSA) beneficiaries), those that target the unemployed, or those that are too widely distributed (such as universal child grants) (UNICEF 2020, p. 5). Of the measures taken by the government, UNICEF most positively assesses its universal financial assistance, child subsidies (0–17 years) and unemployment benefits. However, this study evaluates the singular effect of financial assistance and not any long-term policy vision or its alternatives.

Support for students

Students who are members of families having a score of less than 70,000 points and studying at state or authorized private higher educational institutions will receive their promised funding for the ongoing semester. This is a one-time benefit given to the most vulnerable group to help alleviate the effects of the ongoing crisis. More than 33,000 students are eligible for the funding, for which over GEL 40 million has been allocated from the budget (Government of Georgia, 2020).

Support for people with disabilities⁴

Part of the state anti-crisis plan involved aiding people with severe disabilities (Group I) and disabled children with a supplement of GEL 100 per month via social transfers for a period of six months. Forty thousand individuals receive the benefit, and the budget of the program is GEL 25 million. However, this assistance was provided after the end of the State of Emergency. Surprisingly, the only group ineligible for the pandemic-related aid was the profoundly disabled (Group II). The logic behind this decision is still unknown. The amount of aid for those in Group II was even lower than before the pandemic, with severely disabled people and disabled children receiving GEL 220 per month and profoundly disabled people receiving GEL 140 per month (Government of Georgia, 2020). The difference in aid value was explained by their different needs; nonetheless, leaving profoundly disabled people without additional assistance during the crisis remains incomprehensible.

CONCLUSION

The fact that the government spends more on the affluent part of the population than on the most vulnerable groups is likely to increase social inequality. A total of GEL 63 million was allocated from the state budget for the expansion of the targeted social program. For comparison, the government has allocated GEL 70 million to subsidize mortgage loans for the population, which involves co-financing the interest rate when buying an apartment.

As a part of the crisis budget, state budget expenditure increased by GEL 1.5 billion and is planned to reach GEL 15.9 billion, of which the largest share – GEL 1 billion – can be attributed to social expenses. A total of GEL 5.3 billion is planned to be spent on social issues in 2020. Healthcare expenses increased by GEL 39 million. Of note is that growing expenditures are to be covered by significant government borrowing mobilized during the pandemic. Namely, as of October 2020, total government debt amounted to GEL 27.1 billion, including domestic debt (GEL 5.7 billion) and foreign debt (GEL 21.4 billion). It should be noted that, compared to 2019, total debt has increased by GEL 7.2 billion, from 39.8% to 54.3% of expected 2020 GDP (Ministry of Finance, 2020). Meanwhile, the forecasted Unified Budget Deficit for 2020 is 8.3%, which is 5.7 percentage points more than that of the previous year (Ministry of Finance, 2020). In addition to incurring the costs of fighting the pandemic, deficit spending stimulates consumption, which has dropped as a result of the pandemic (although naturally this has negative consequences in the long term, e.g. inflation, reduction in savings, increase in interest rates, etc.). In this regard, the short-term approaches to pandemic social aid are unsustainable, and the elected government will have to substantially reconsider social policy approaches and resource allocation.

The socio-economic crisis caused by the coronavirus pandemic is proving to be long lasting, and obviously one-time social transfers do not provide social protection for the population in the long run. Temporary mecha-

4 Persons with disabilities are divided into three categories: Children with disabilities, Group I (severely disabled people) and Group II (profoundly disabled people – those with relatively mild disabilities).

nisms implemented by the government offered relief to specific groups in the population, while failing to include certain groups of people who are vulnerable and at high risk of poverty. At the same time, the fact that social protection policies were not decentralized at the self-government level, which would have proven much more effective and efficient, should be assessed negatively. In this case, the target groups and their challenges could have been identified more effectively, which would have in turn led to provision of more adequate and appropriate assistance. As mentioned, the government's response to the crisis was delayed, which was reflected in the fact that social transfers were not issued during the state of emergency, leaving many vulnerable to the crisis.

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**APPENDIX 1: SOCIAL POLICY DEVELOPMENTS IN RESPONSE TO COVID-19 BY POLICY AREA
(GEORGIA, 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	Yes	Yes	Yes
(2)	If (1) yes, have any of these reforms been explicit responses to the Covid-19 pandemic?	No	Yes	Yes	Yes	Yes
(3)	If (2) yes, has there been significant regional variation in the implementation of these reforms?	N/A	No	No	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	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	No	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	

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

Note: The following table covers some of the most significant social policy measures passed at the national level in the aftermath of the Covid-19 pandemic.

Law 1		
(1)	Number of law	N185
(2)	Name of law (original language)	პირველადი მოხმარების სასურსათო პროდუქტებზე ფასების შენარჩუნების სახელმწიფო პროგრამის დამტკიცების შესახებ
(3)	Name of law (English)	On Approving the State Program for Maintaining Prices on Primary Food Products
(4)	Date of first parliamentary motion	Not Applicable
(5)	Date of law's enactment	23 March 2020
(6)	Date of law's publication	23 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?	Not Applicable
(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)	The goal of the state program was to reduce inflationary risks posed by the Covid-19 pandemic, although it was not passed by the Parliament of Georgia. This measure was regulated by a Government decree.
(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	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 resolution N185 provided subsidies for the price of nine basic food products (rice, buckwheat, pasta, oil, flour, wheat, powdered milk, sugar and beans) to avoid drastic price inflation for essential products. The program provided subsidies for the beneficiaries (importers) of the customs value of products imported to Georgia, covering the price difference caused by the GEL currency depreciation
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	If <i>fix-term</i> , duration in months	Not Applicable
(18)	Note on (15)-(17)	No such measures were implemented in the past, measures were adopted in response to the risks posed by the pandemic.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	If <i>fix-term</i> , duration in months	Not Applicable
(22)	Note on (19)-(21)	This subsidy program did not exist before, therefore no change could be made.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	If <i>fix-term</i> , duration in months	4 months

Law 1: Component 1		
(26)	Note on (23)-(25)	The program was intended to subsidize the customs value of food products imported to Georgia from 15 March 2020, to 15 May 2020, covering the price difference caused by the GEL currency depreciation. The subsidy was applied until 15 July 2020.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	No benefits were cut.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 9 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	The budget of the program was set at GEL 10 million, the actual cost amounted to GEL 9 million.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 2		
(1)	Number of law	N220
(2)	Name of law (original language)	კომუნალური გადასახადების სუბსიდირების წესისა და პირობების დამტკიცების შესახებ
(3)	Name of law (English)	On Approval of the Rules and Terms for Subsidizing Utility Bills
(4)	Date of first parliamentary motion	Not Applicable
(5)	Date of law's enactment	04 April 2020
(6)	Date of law's publication	04 April 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?	Not Applicable
(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)	The benefits were regulated by a resolution of the government, not passed by Parliament. Article 1 of the resolution states that the mentioned benefits were introduced due to the deterioration of the socio-economic situation caused by Covid-19 in Georgia.
(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	Families were to receive subsidies for their utility costs during three months (March–May), this component covers natural gas consumption bills. Only the citizens whose consumption remained within a limit defined by the government were eligible.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	If <i>fix-term</i> , duration in months	Not Applicable

Law 2: Component 1		
(18)	Note on (15)-(17)	Subsidies were newly established as part of crisis measures. Before that, the citizens enjoyed natural gas subsidies until 2017.
(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>	Not Applicable
(22)	Note on (19)-(21)	Subsidies were newly established as the part of crisis measures.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	3 months
(26)	Note on (23)-(25)	Subsidies were newly established as the part of crisis measures and lasted for 3 months.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	No benefits were cut.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 170 million for the both components of the benefit.
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	GEL 170 million was allocated for both components of the law.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 2: 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	Families were to receive subsidies for their utility costs during three months (March–May) for electricity, water and sanitation bills. Only citizens whose consumption remained within a limit defined by the government were eligible.
(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>	Not Applicable
(18)	Note on (15)-(17)	Subsidies were newly established as the part of crisis measures.
(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>	Not Applicable
(22)	Note on (19)-(21)	Subsidies were newly established as the part of crisis measures.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	3 months
(26)	Note on (23)-(25)	Subsidies were newly established as the part of crisis measures and lasted for 3 months.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	No benefits were cut.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 170 million was allocated for the both components of the law.
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law

Law 2: Component 2		
(33)	Note (29)-(31)	On average, more than 1.2 million customers benefited from the electricity tax exemption in the three months, and more than 670,000 subscribers benefited from the natural gas tax exemption. The program budget amounted to GEL 170 million.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	completely

Law 3		
(1)	Number of law	N286
(2)	Name of law (original language)	ახალი კორონავირუსით (SARS-COV-2) გამოწვეული ინფექციის (Covid-19) შედეგად მიყენებული ზიანის შემსუბუქების მიზნობრივი სახელმწიფო პროგრამის დამტკიცების შესახებ
(3)	Name of law (English)	On Approval of Targeted State Program for Harm Reduction of Infection caused by New Coronavirus (SARS-COV-2) (Covid-19)
(4)	Date of first parliamentary motion	Not Applicable
(5)	Date of law's enactment	04 May 2020
(6)	Date of law's publication	04 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?	Not Applicable
(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)	Resolution N286 regulates the vast majority of the social policy measures implemented by the Government during the pandemic. The resolution was adopted by the Government of Georgia, also, the involvement of Parliament was only nominal. The decree approved a state program to alleviate the hardship caused to citizens as a result of the pandemic, which supplies temporary financial assistance to citizens left without employment and income and including other socially vulnerable groups.
(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?	7

Law 3: Component 1		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	An unemployment compensation for hired workers who lost their job during the pandemic or were laid off. They received GEL 200 monthly compensation from the state for six months. Beneficiaries of this assistance are officially employed persons who paid income tax and the relevant information was reflected in the Revenue Service database.
(15)	Change in coverage of existing benefits?	Not Applicable
(16)	Duration of coverage change?	Not Applicable
(17)	If fix-term, duration in months	Not Applicable
(18)	Note on (15)-(17)	No unemployment benefits were paid in the country before.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	If fix-term, duration in months	Not Applicable
(22)	Note on (19)-(21)	No unemployment benefits were paid in the country before.

Law 3: Component 1		
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term</i> , duration in months	6 month
(26)	Note on (23)-(25)	Hired workers who lost their jobs during the pandemic received compensation for six months. The amount of transfer amounted to GEL 200 per month, GEL 1,200 in total.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	No unemployment benefits were paid in the country before.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 460 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	The budget of the program is specified at GEL 460 million
(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	Social assistance
(14)	Brief description of reform component	Self-employment assistance – Individuals who lost their jobs during the pandemic but were not officially employed received a one-time assistance of GEL 300 from the state if they could document their loss of income.
(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	Not Applicable
(18)	Note on (15)-(17)	There were no such benefits before.
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	<i>If fix-term</i> , duration in months	Not Applicable
(22)	Note on (19)-(21)	This benefit was introduced as an anti-pandemic measure, so there could be no change in generosity.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Not Applicable
(25)	<i>If fix-term</i> , duration in months	Not Applicable
(26)	Note on (23)-(25)	One-time measure
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	This benefit was introduced as an anti-pandemic measure.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 75 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	GEL 75 million was allocated from the budget for assistance to the self-employed.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 3		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	To alleviate the hardship caused by the pandemic, the Government's program of social assistance (subsistence allowance) was expanded, which aims to provide financial assistance to families below the poverty line. The families registered in the Vulnerability Database with a rating score of 65,000 to 100,000 (this is the category for families that had not previously been beneficiaries of the financial assistance apart from child allowance) per family received cash assistance for six months. The amount of assistance is GEL 70 per month for a single-member family, GEL 90 per month for a two-member family, and GEL 35 per month for each member of a family with three or more members. The expansion of the targeted social program did not cover the poorest families – those with a rating score from 0 to 65,000.
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	Yes
(17)	<i>If fix-term, duration in months</i>	6 months
(18)	Note on (15)-(17)	Under this law, the circle of beneficiaries of the Social Financial Assistance Program was expanded. The beneficiaries registered in the socially vulnerable database who had not previously been beneficiaries of the assistance received assistance for six months. Nothing changed for families in the category that were already receiving assistance.
(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>	Not Applicable
(22)	Note on (19)-(21)	This component did not provide an increase in existing benefits.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	6 month
(26)	Note on (23)-(25)	The families that were registered in the socially vulnerable database and were not previous recipients of financial assistance – subsistence allowance (other than child allowance) per family received cash assistance for six months. The amount of assistance is GEL 70 per month for a single-member family, GEL 90 per month for a two-member family, and GEL 35 per month for each member of a family with three or more members.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Subsistence aid has not been curtailed. However, in the poorest families (families with a rating score below 65,000) the amount of assistance has not been increased, which raises questions about the fairness of the program.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 50 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	GEL 50 million was allocated for the expenses of the mentioned component
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 4		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	Multi-children families with a social rating score ranging from 0 to 100,000 received an additional GEL 100 for six months.
(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>	Not Applicable

Law 3: Component 4		
(18)	Note on (15)-(17)	The category (socially vulnerable multi-children families) that benefited from the assistance had previously received child allowance.
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Fix-term
(21)	<i>If fix-term, duration in months</i>	6 month
(22)	Note on (19)-(21)	Prior to the measure, all children whose families were registered in the database of the socially vulnerable (including non-children) received a benefit of GEL 50. In line with this change, families will receive an additional GEL 100 per month.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	6 month
(26)	Note on (23)-(25)	Large families were targeted by the program; therefore, this component should be considered a new benefit.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Existing benefits were not cut. However, children that are socially vulnerable but not living in large families, have not benefited from the program expansion.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 13 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	The budget of the program is GEL 13 million
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 5		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	An increased social package transfer for people with severe disabilities and disabled children.
(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>	Not Applicable
(18)	Note on (15)-(17)	The target group and the number of recipients of the assistance remained the same.
(19)	Change in generosity of existing benefits?	Expansion
(20)	Duration of generosity change?	Fix-term
(21)	<i>If fix-term, duration in months</i>	6 month
(22)	Note on (19)-(21)	Severely disabled persons and disabled children received a social package of GEL 220 per month. To alleviate effects caused by the pandemic, the mentioned group will receive an additional GEL 100 per month for the next six months.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	6 month
(26)	Note on (23)-(25)	Although this component is an extension of the existing social package, it should be considered as a new benefit for a vulnerable group during the pandemic crisis.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	The existing social package has not been curtailed, although it is noteworthy that profoundly disabled people did not benefit from the package.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 25 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable

Law 3: Component 5		
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	An additional GEL 25 million was allocated from the budget for the expansion of the social package for persons with disabilities and children.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 6		
(13)	Policy Area	Social assistance
(14)	Brief description of reform component	Social assistance for children under 18 – the transfer amount was GEL 200 and was one-time assistance. This component was added to Resolution N286 on 14 August and the transfer began in September. The transfer was linked to the start of the school year.
(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	Not Applicable
(18)	Note on (15)-(17)	Not Applicable
(19)	Change in generosity of existing benefits?	Not Applicable
(20)	Duration of generosity change?	Not Applicable
(21)	<i>If fix-term</i> , duration in months	Not Applicable
(22)	Note on (19)-(21)	Not Applicable
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Not Applicable
(25)	<i>If fix-term</i> , duration in months	Not Applicable
(26)	Note on (23)-(25)	It was a one-time universal transfer of GEL 200 issued to all children under the age of 18 because of the Covid-19 pandemic (except for children living on the street who are not registered).
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Not Applicable
(29)	Estimated cost of reform in 2020 (national currency)	170
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Other
(33)	Note (29)-(31)	GEL 170 million was provided for the transfer. However, at the end of September, GEL 176.2 million was the factual cost. The transfer is not over yet and about 372,000 more children should receive the transfer, therefore at least an additional GEL 17.4 million is needed.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 3: Component 7		
(13)	Policy Area	Education
(14)	Brief description of reform component	Students who are members of families with less than 70,000 rating points and who are studying at state or private authorized higher educational institutions, will receive one-time funding.
(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	Not Applicable
(18)	Note on (15)-(17)	Not Applicable

Law 3: Component 7		
(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>	Not Applicable
(22)	Note on (19)-(21)	Not Applicable
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Not Applicable
(25)	<i>If fix-term, duration in months</i>	Not Applicable
(26)	Note on (23)-(25)	This is a one-time benefit given to the most vulnerable group to alleviate the pandemic crisis.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Not Applicable
(29)	Estimated cost of reform in 2020 (national currency)	GEL 40 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	More than 33,000 students are eligible for the funding, for which over GEL 40 million is allocated from the budget.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	partially

Law 4		
(1)	Number of law	N123
(2)	Name of law (original language)	„გადასახადების ადმინისტრირების შესახებ“ საქართველოს ფინანსთა მინისტრის 2010 წლის 31 დეკემბრის №996 ბრძანებაში ცვლილების შეტანის თაობაზე
(3)	Name of law (English)	On Amendments to the Order № 996 issued by the Minister of Finance of Georgia “On Tax Administration” of 31 December 2010
(4)	Date of first parliamentary motion	Not Applicable
(5)	Date of law’s enactment	05 June 2020
(6)	Date of law’s publication	05 June 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?	Not Applicable
(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)	The measure was implemented within an anti-crisis (caused by the Covid-19) effort of the Government of Georgia.
(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	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	For the duration of six months, GEL 750 from salaries of up to GEL 1,500 was fully exempted from income tax. This benefit is equivalent to a maximum of GEL 150 per job and applies only to the private sector. This decision is a step towards maintaining the short-term liquidity of businesses so as to mitigate the effects of the pandemic through maintaining economic activity. Although this sum legally belongs to the state, employers were allowed to keep this deduction and spend it at their discretion, rather than passing it on to the Revenue Service.
(15)	Change in coverage of existing benefits?	Expansion
(16)	Duration of coverage change?	Yes
(17)	<i>If fix-term, duration in months</i>	6 months
(18)	Note on (15)-(17)	Before this measure, the Tax Code provided income tax exemptions for a whole range of categories of people and income levels or categories including certain people with annual earning less than GEL 3,000 e.g. single mothers, war veterans, a person who adopted a child, disabled people. On the other hand, the benefit covers the entire private sector and the cash benefit is managed by the employer, who can dispose over the whole amount at their own discretion.
(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>	Not Applicable
(22)	Note on (19)-(21)	The benefit implies tax exemption.
(23)	Introduction of new benefits?	Yes
(24)	Duration of new benefits?	Fix-term
(25)	<i>If fix-term, duration in months</i>	6 Months
(26)	Note on (23)-(25)	The new benefit is universal and incorporates private sector-wide tax exemption for specified level of income.
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	All previous benefits are active.
(29)	Estimated cost of reform in 2020 (national currency)	GEL 250 million
(30)	Estimated cost of reform in 2021 (national currency)	Not Applicable
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	The government has allocated GEL 250 million for the program.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	to a large degree

Law 5		
(1)	Number of law	6819-რს
(2)	Name of law (original language)	დასაქმების ხელშეწყობის შესახებ
(3)	Name of law (English)	On Employment Promotion
(4)	Date of first parliamentary motion	10 June 2020
(5)	Date of law's enactment	21 July 2020
(6)	Date of law's publication	21 July 2020
(7)	Is the Covid-19 pandemic explicitly mentioned as a motivation in the law or any accompanying text?	No
(8)	Was the Covid-19 pandemic a motivation for the initial parliamentary motion for this law?	No

Law 5		
(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 law regulates state activities and policies related to promoting employment. The state implements employment promotion programs, and in 2019 the state employment agency was established. However, there was no legislative framework to define employment promotion policies. The measures are not related to the pandemic crisis.
(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 5: Component 1		
(13)	Policy Area	Labor market
(14)	Brief description of reform component	The law establishes uniform principles for employment promotion: Individualization of employment promotion, occupational freedom, prohibition of discrimination, impartiality, public-private partnership, one-window principle. In addition, the law defines the following main forms of employment promotion: linking employers and job seekers, wage-subsidized employment, internships, overseas employment (labor migration).
(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>	Not Applicable
(18)	Note on (15)-(17)	Not Applicable
(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>	Not Applicable
(22)	Note on (19)-(21)	Not Applicable
(23)	Introduction of new benefits?	No
(24)	Duration of new benefits?	Not Applicable
(25)	<i>If fix-term, duration in months</i>	Not Applicable
(26)	Note on (23)-(25)	The law does not provide benefits
(27)	Cuts of existing benefits?	No
(28)	Note on (27)	Not Applicable
(29)	Estimated cost of reform in 2020 (national currency)	GEL 3.89 million
(30)	Estimated cost of reform in 2021 (national currency)	GEL 4.49 million
(31)	National Currency Code (ISO 4217)	GEL 981
(32)	Source of cost estimation	Law
(33)	Note (29)-(31)	The budget of the State Agency for Employment Promotion for 2020 consists of GEL 3.8 million and GEL 4.5 million in 2021.
(34)	If the implementation of the reform should already have started, has the reform been implemented?	Not Applicable