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**Subject: State Aid SA.56986 (2020/N) – Slovakia
COVID-19: Temporary Framework aid for preserving employment
and self-employment**

Excellency,

1. PROCEDURE

- (1) By electronic notification of 8 April 2020, amended on 15 April 2020, the Slovak Republic notified aid in the form of direct grants (“Measure of the Slovak Republic under the Temporary Framework for State aid to preserve employment and support self-employed individuals in the current COVID-19 outbreak”, “*Schéma štátnej pomoci pre dočasnú pomoc na podporu udržania zamestnanosti a podporu samostatne zárobkovo činných osôb v období situácie spôsobenej nákazou COVID-19,*” “the measure”) under the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (“the Temporary Framework”).¹ The Slovak authorities provided further clarifications and confirmations on 16, 17 and 20 April 2020.
- (2) The Slovak authorities confirm that the notification does not contain confidential information.

¹ Communication from the Commission - Temporary framework for State aid measures to support the economy in the current COVID-19 outbreak, 19 March 2020, OJ C 91I, 20.3.2020, p. 1-9, as amended on 3 April 2020 ((C(2020) 2215), OJ C 112I, 4.4.2020, p. 1-9).

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- (3) The Slovak Republic exceptionally agrees to waive its rights deriving from Article 342 TFEU, in conjunction with Article 3 of Regulation 1/1958,² and to have this Decision adopted and notified in English.

2. DESCRIPTION OF THE MEASURE

- (4) The measure consists of two sub-measures, namely: (i) *Aid in form of direct grants* and (ii) *Aid in form of wage subsidies for employers to avoid lay-offs during the COVID-19 outbreak*. The Slovak authorities explained that the measure aims to compensate employers and self-employed individuals during the state of emergency declared following the COVID-19 outbreak. The objective of the aid is to mitigate the impact of the declared state of emergency on employment and labour market through financial compensation to employers and self-employed persons who retain jobs despite having to suspend or limit their operations, due to an obligation under a Public Health Authority measure³, due to protection of the health of their employees, or due to reduced sales or loss of subcontractors.
- (5) The measure is expressly based on Article 107(3)(b) of the Treaty on the Functioning of the European Union (“TFEU”), as interpreted by Section 2 of the Temporary Framework.

2.1. The nature and form of aid

- (6) The measure provides aid in the form of direct grants, including wage subsidies, i.e. non-repayable financial contributions.

2.2. National legal basis

- (7) The legal bases for the measure are:
- (a) Act No. 358/2015 Coll., on the regulation of certain relations in the field of State aid and minimum aid and on amendments to certain acts (hereinafter referred to as the "State Aid Act")⁴;
 - (b) Act No. 5/2004 Coll., on employment services and on amendments to certain acts, as amended (hereinafter referred to as the "Employment Services Act")⁵;
 - (c) Act No. 523/2004 Coll. on budgetary rules of public administration and on amendments to certain acts, as amended⁶;

² Regulation No 1 determining the languages to be used by the European Economic Community, OJ 17, 6.10.1958, p. 385.

³ Measure of the Public Health Authority OLP/2576/2020 dated 12 March 2020 (http://www.uvzsr.sk/docs/info/covid19/Opatrenie_UVZSR_pri_ohrozeni_verejneho_zdravia_12.03.2020_prevadzky.pdf). The measure defines the scope of operators that were forced to close their operations, such as swimming pools, casinos, or cinemas. Some operations, such as of restaurants, are limited.

⁴ <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2015/358/20160101>

⁵ <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/5/>

⁶ <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/523/>

- (d) Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No. 1083/2006 (hereinafter referred to as "Regulation of the EP and of the Council (EU) No. 1303/2013")⁷; and
- (e) Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006 (hereinafter referred to as "Regulation of the European Parliament and of the Council 1304/2013")⁸.

2.3. Administration of the measure

- (8) The granting authority is the Ministry of Labour, Social Affairs and Family (*Ministerstvo práce sociálnych vecí a rodiny*) and the Central Office and offices of Labour, Social Affairs and Family (*Ústredie a úrady práce, sociálnych vecí a rodiny*) of the Slovak Republic. The measure will be implemented by the competent authority – the Central Office and offices of Labour, Social Affairs and Family⁹.

2.4. Budget and duration of the measure

- (9) According to the Slovak authorities, no more than EUR 2 billion of aid will be granted under the measure. The budget will be financed by the European Structural and Investment Funds and from the State budget.
- (10) Aid may be granted under the measure as from its approval by the Commission until 31 December 2020.
- (11) Payment of the aid is possible until 30 June 2021.
- (12) Aid applications submitted before the notification of this aid scheme to the European Commission are considered eligible applications.

2.5. Beneficiaries

- (13) The final beneficiaries of the measure are small, medium and large undertakings that have started operations by 1 February 2020 at the latest. Eligible beneficiaries must have their registered seat or branch in the Slovak Republic.
- (14) As regards the sub-measure (i) *Aid in form of direct grants*, aid is granted only to self-employed individuals and may be granted only to undertakings that were not

⁷ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32013R1303>

⁸ <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1587309578143&uri=CELEX:32013R1304>

⁹ The Central Office is an organisation managed by the Ministry.

in difficulty within the meaning of the General Block Exemption Regulation (“GBER”)¹⁰ on 31 December 2019.

- (15) Aid under sub-measure (ii) *Aid in form of wage subsidies for employers to avoid lay-offs during the COVID-19 outbreak* is granted to employers.

2.6. Sectoral and regional scope of the measure

- (16) The measure applies to the whole territory of the Slovak Republic.
- (17) Eligible beneficiaries are undertakings operating in sectors, which due to the COVID-19 pandemic have suspended their operations or restricted their activities following restrictions provided for by the declaration of a public health emergency of the second degree in the Slovak Republic¹¹. Undertakings that have suspended or restricted their activities due to the COVID-19 pandemic in connection with the declaration and extension of the state of emergency pursuant to Art. 5 of the Constitutional Act No. 227/2002 Coll. on state security in times of war and state of emergency, as amended, and on the extension of the imposition of work obligations to ensure the performance of health care and the extension of the ban on exercise of the right to strike by certain workers declared by the Government of the Slovak Republic¹² are also eligible.
- (18) In addition, undertakings operating in sectors, which, following the declaration of the state of emergency suspended their operations, interrupted or restricted their activities, or undertakings operating in sectors where sales dropped¹³ as a consequence of the pandemic, are eligible under the measure. These sectors are not limited to those affected by the governmental restrictive measures.

Specific conditions for aid granted under sub-measure (i) Aid in form of direct grants:

¹⁰ As defined in Article 2(18) of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, OJ L 187 of 26.6.2014, p. 1, Article 2(14) of the Commission Regulation (EU) No 702/2014 of 25 June 2014 declaring certain categories of aid in the agricultural and forestry sectors and in rural areas compatible with the internal market in application of Articles 107 and 108 of the Treaty, OJ L 193 of 1.7.2014, p.1, and Article 3(5) of the Commission Regulation (EU) No 1388/2014 of 16 December 2014 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty, OJ L 369 of 24 December 2014, p. 37.

¹¹ Resolution of the Government of the Slovak Republic No.111 of 11 March 2020 (*Uznesenie Vlády SR č.111 z 11.3.2020*), Measure of the Public Health Authority OLP/2576/2020 dated 12 March 2020 (http://www.uvzsr.sk/docs/info/covid19/Opatrenie_UVZSR_pri_ohrozeni_verejneho_zdravia_12.03.2020_prevadzky.pdf). The measure defines the scope of operators that were forced to suspend or restrict their operations.

¹² Resolutions of the Government of the Slovak Republic No.114 of 15 March 2020 and No. 115 of 18 March 2020 (*Uznesenie Vlády SR č. 114 z 15.3.2020 a Uznesenie Vlády SR č. 115 z 18.3.2020*).

¹³ E.g. within the interruption or limitation of activities due to barriers in the supply chain, or decline in sales due to a decline in demand (decrease in sales compared to the comparable period). The aid beneficiary submits in the aid application information, including data, in the prescribed manner for calculating the fall in revenue by the competent authority).

- (19) The Slovak authorities confirmed that, where the beneficiaries are undertakings active in the processing and marketing of agricultural products, the aid is not being partly or entirely passed on to primary producers and is not fixed on the basis of the price or quantity of products purchased from primary producers or put on the market by the undertakings concerned.
- (20) Aid to undertakings active in the primary production of agricultural products¹⁴ is not fixed on the basis of the price or quantity of products put on the market.
- (21) Aid to undertakings active in the fisheries and aquaculture sector¹⁵ does not concern any of the categories of aid referred to in Article 1 (1) (a) to (k) of Commission Regulation (EU) 717/2014¹⁶.
- (22) The Slovak authorities also confirmed that, where an undertaking is active in several sectors to which different maximum amounts apply, for each of these activities the relevant ceiling will be respected by appropriate means, such as separation of accounts. The highest allowable amount of aid will in no case be exceeded.
- (23) At the same time, where an undertaking operates in several sectors and one of the sectors is not eligible for aid under this scheme, the competent authority and the beneficiary shall ensure by appropriate means, such as separation of accounts, that unauthorized sectors are not supported by the aid under this scheme.

2.7. Basic elements of the measure

- (24) The basic elements of the two sub-measures of the measure are the following:

(i) *Aid in form of direct grants*

- The total amount of aid to the beneficiary provided in the form of a direct grant may not exceed EUR 120 000 per undertaking active in the fishery and aquaculture sector; EUR 100 000 per undertaking active in the primary agricultural production; and EUR 800 000 per undertaking in other sectors
- The flat-rate payments are provided according to the magnitude of loss of revenue of the undertaking, per month. If the loss of revenue is less than a certain level (10% in March, 20% in April and May), compared to the same month in the year 2019 or to the average revenue in the year 2019 (depending on beneficiary's preference)¹⁷, there is no compensation.

¹⁴ All products listed in Annex I to the TFEU with the exception of the products of the fisheries and aquaculture sector.

¹⁵ Commission Regulation (EC) No (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector, OJ L 90, 28.6.2014, p. 45.

¹⁶ Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector, OJ L 90 of 28.6.2014, p. 45

¹⁷ If the beneficiary did not operate in 2019, it compares the loss of revenue to February 2020

- The level of flat-rate payments is defined in categories according to the magnitude of loss of revenue, with a maximum payment of EUR 540 per month, when the revenue drops by 80% or more (in April and May)¹⁸.
- All amounts are gross, i.e. before deduction of tax or other costs.

(ii) Aid in form of wage subsidies for employers to avoid lay-offs during the COVID-19 outbreak

- The monthly wage subsidy shall not exceed 80% of the monthly gross salary (i.e. before tax but including the employer's social security contributions) of the benefitting personnel.
- The wage subsidy is provided for a maximum of twelve months after the application for assistance¹⁹ to employers for their employees who would otherwise have been made redundant because of the suspension or limitation of their business as a consequence of the COVID-19 public health crisis.
- The workers covered by the aid must remain in continuous employment for the entire period for which the aid is granted. This condition will be part of an agreement between the employer and the Central Labour, Social Affairs and Family Office (via their offices).
- The wage subsidy will be paid retroactively (see recital (25) below) for the period before the application for aid, with the eligibility period starting on 13 March 2020.
- Next to the aid granted for a monthly wage subsidy at a fixed percentage of the gross monthly wage of the employees concerned (including the employer's social security contributions), there is also an alternative to grant flat-rate payments, in case of loss of revenue of the undertaking. If the magnitude of loss of revenue is less than a certain level (10% in March, 20% in April and May respectively), compared to the same month in the year 2019 or to the average revenue in the year 2019 (depending on beneficiary's preference)²⁰, no compensation is provided. The level of flat-rate payments is defined by categories according to the magnitude of loss of revenue. Also in the case of flat-rate payments, they can never exceed 80% of the monthly gross salary of an employee. Moreover, as an additional safeguard, certain thresholds are introduced to cap the maximum amount of the wage subsidy. For example, if the operation of the employer is suspended, the wage subsidy that an employer can get for an individual employee is capped to a maximum of EUR 1 100 per month.

¹⁸ For beneficiaries with no other income who have not been obliged to pay sickness and pension insurance (Act. 461/2003 Coll., on social insurance) and who do not draw the so called insurance break, there is currently one fixed flat-rate payment: EUR 105 for March, EUR 210 for April and May.

¹⁹ The Slovak authorities confirmed that the condition that "Aid may be granted under the measure as from its approval until 31 December 2020" is always valid.

²⁰ If the beneficiary did not operate in 2019, it compares the loss of revenue to February 2020

- (25) For both sub-measures, the eligible period starts on 13 March 2020, the date following the adoption of the Measure by the Public Health Authority of the Slovak Republic in case of a threat to public health²¹ due to the declaration of an emergency situation in the territory of the Slovak Republic by Resolution of the Government of the Slovak Republic No. 111 of 11 March 2020.

2.8. Cumulation

- (26) According to the Slovak authorities, the aid may be cumulated with other types of aid under the Temporary Framework (i.e. the provisions under section 3.2, section 3.3, section 3.6, section 3.7, section 3.8 and section 3.10 of the Temporary Framework, as amended). Furthermore, the aid ceilings and cumulation maxima fixed under the measure shall apply regardless of whether the support for the aided activity is financed entirely from State resources or partly financed by the Union.
- (27) Aid granted under the present measure may be cumulated with other compatible aid, de minimis aid or other forms of Union funding, to the extent that the maximum aid intensities specified in the relevant guidelines, Commission's decisions, block exemption regulations, or de minimis regulations are respected.
- (28) Moreover, the Slovak authorities explained that the wage subsidy may be combined with the deferral of taxes and social security contributions, as well as other generally available or selective employment support measures, as long as the total support does not lead to overcompensation of the wage costs of the employees concerned.

2.9. Monitoring and reporting

- (29) The Slovak authorities confirm that they will respect the monitoring and reporting obligations laid down in Section 4 of the Temporary Framework. This includes *e.g.* to provide the Commission by 31 December 2020 with a list of measures put in place on the basis of schemes approved under the Temporary Framework to the Commission and to maintain detailed records regarding the granting of aid for 10 years upon granting of the aid.
- (30) The Slovak authorities will publish the information on each individual aid granted under this scheme on the Comprehensive State Aid website within 12 months from the date of granting the aid. This obligation does not cover the aid granted for the sub-measure (ii) under section 3.10 of the Temporary Framework.

3. ASSESSMENT

3.1. Existence of State aid

- (31) For a measure to be categorised as aid within the meaning of Article 107(1) TFEU, all the conditions set out in that provision must be fulfilled. First, the measure must be imputable to the State and financed through State resources. Second, it must confer an advantage on its recipients. Third, that advantage must

²¹http://www.uvzsr.sk/docs/info/covid19/Opatrenie_UVZSR_pri_ohrozeni_verejneho_zdravia_12.03.2020_prevadzky.pdf

be selective in nature. Fourth, the measure must distort or threaten to distort competition and affect trade between Member States.

- (32) The measure is imputable to the State, since it is granted by the Ministry of Labour, Social Affairs and on the basis of national legislation as specified in recital (7) above. It is financed through State resources, since it is financed by public funds (both national and funds put at the member States disposal from European structural and investment funds).
- (33) The measure confers an advantage on its beneficiaries in the form of direct grants (recital (6)), relieving those undertakings of costs, which they would have to bear under normal market conditions.
- (34) As regards the sub-measure (i) *Aid in form of direct grants*, the advantage granted by the measure is selective, since it is awarded only to certain undertakings, registered in Slovakia, affected by the economic repercussions of the COVID-19. In addition, different conditions apply to certain sectors (fishery and aquaculture as well as agriculture), as set out in recitals (19) to (21).
- (35) As regards the sub-measure (ii) *Aid in form of wage subsidies for employers to avoid lay-offs during the COVID-19 outbreak*, the aid is awarded only to employers affected by the economic repercussions of the COVID-19; and certain sectors or companies are affected by the crisis more intensively (especially those sectors whose operations have been suspended). In addition, in case the aid amounts are provided as flat-rate payments, loss of revenue up to certain level does not lead to any compensation (recital 22), meaning that only undertakings having losses above that threshold qualify for the aid.
- (36) Therefore, the Commission considers that the measure is selective.
- (37) The measure is liable to distort competition, since it strengthens the competitive and financial position of its beneficiaries. It also affects trade between Member States, since those beneficiaries may be active in sectors in which intra-Union trade exists.
- (38) Consequently, the notified measure constitutes State aid within the meaning of Article 107(1) TFEU.

3.2. Legality of the measure

- (39) By notifying the measure before putting it into effect, the Slovak authorities have respected their obligations under Article 108(3) TFEU.

3.3. Compatibility

- (40) The Commission has assessed whether the aid provided under the measure can be considered to be compatible with the internal market on the basis of Article 107(3)(b) TFEU.
- (41) Pursuant to Article 107(3)(b) TFEU the Commission may declare compatible with the internal market aid “*to remedy a serious disturbance in the economy of a Member State*”.

- (42) By adopting the Temporary Framework on 19 March 2020, the Commission acknowledged (Section 2) that “*the COVID-19 outbreak affects all Member States and that the containment measures taken by Member States impact undertakings*”. The Commission concluded that “*State aid is justified and can be declared compatible with the internal market on the basis of Article 107(3)(b) TFEU, for a limited period, to remedy the liquidity shortage faced by undertakings and ensure that the disruptions caused by the COVID-19 outbreak do not undermine their viability, especially of SMEs*”.
- (43) The measure aims to aid employers and self-employed persons during the extraordinary situation, the state of emergency or the exceptional state declared following the outbreak of the COVID-19 pandemic. The aid will concern those who will preserve jobs despite the obligation to suspend or reduce the scope of their economic activity based on the state measures, necessity to protect the health of their staff or due to lower revenues / loss of business, at a time when the normal functioning of the economy including the credit markets is severely disturbed by the COVID-19 outbreak affecting the wider economy and leading to severe disturbances of the real economy of Member States.
- (44) The measure is one of a series of measures conceived at national level by the Slovak authorities to remedy a serious disturbance in their economy. Under the aid scheme, the wage subsidy may be combined with the deferral of taxes and social security contributions, as well as other generally available or selective employment support measures, as long as the total support does not lead to overcompensation of the wage costs of the employees concerned. The measure is of a scale which can be reasonably anticipated to produce effects across the entire Slovak economy. Furthermore, the measure has been designed to meet the requirements of two categories of aid in the Temporary Framework, namely (i) “*Aid in form of direct grants, repayable advances or tax advantages*” (Section 3.1.) and (ii) “*Aid in form of wage subsidies for employees to avoid lay-offs during the COVID-19 outbreak*” (Section 3.10).
- (45) The Commission accordingly considers that the measure is necessary, appropriate and proportionate to remedy a serious disturbance in the economy of a Member State and meets all the conditions of the Temporary Framework, as explained below.

Sub-measure (i): Aid in form of direct grants

- In particular, as required by paragraph 22 a) of the Temporary Framework, the overall aid does not exceed EUR 800 000 per undertaking, the aid is granted in the form of direct grants, while the total nominal value of such measures remains below the overall cap of EUR 800 000 per undertaking; all figures used are be gross, that is, before any deduction of tax or other charge (see recitals (6) and (24)). Lower ceilings apply to undertakings active in the fishery and aquaculture sectors, and in the primary production of agricultural products, as indicated below.
- As required by paragraph 22 b) of the Temporary Framework, the aid is granted on the basis of a scheme with a maximum budget (in total EUR 2 billion, see recital (9)).

- As required by paragraph 22 c) of the Temporary Framework, aid may not be granted to undertakings that were already in difficulty (within the meaning of the GBER) on 31 December 2019 (see recital (14)).
- As required by paragraph 22 d) of the Temporary Framework, the aid will be granted no later than 31 December 2020 (see recital (10)).
- As required by paragraph 22 e) of the Temporary Framework, the aid granted to undertakings active in the processing and marketing of agricultural products is conditional on not being partly or entirely passed on to primary producers and is not fixed on the basis of the price or quantity of products purchased from primary producers or put on the market by the undertakings concerned (see recital (19)).
- As required by paragraph 23 a) of the Temporary Framework, the overall aid does not exceed EUR 120,000 per undertaking active in the fishery and aquaculture sector or EUR 100,000 per undertaking active in the primary production of agricultural products (recital (24));
- As required by paragraph 23 b) of the Temporary Framework, aid to undertakings active in the primary production of agricultural products must not be fixed on the basis of the price or quantity of products put on the market (recital (20));
- As required by paragraph 23 c) of the Temporary Framework, aid to undertakings active in the fishery and aquaculture sector does not concern any of the categories of aid referred to in Article 1, paragraph (1)(a) to (k) of Commission Regulation (EU) No 717/2014 (recital (21));
- As required by paragraph 23bis of the Temporary Framework, where an undertaking is active in several sectors to which different maximum amounts apply, in accordance with points 22(a) and 23(a) of the Temporary Framework, Slovakia will ensure, by appropriate means such as separation of accounts, the relevant ceiling is respected for each of these activities and that the highest possible amount is not exceeded in total (recital (22)).
- The Slovak authorities have confirmed that they will respect the monitoring and reporting rules laid down in Section 4 of the Temporary Framework (see section 2.9.).

Sub-measure (ii): Aid in form of wage subsidies for employers to avoid lay-offs during the COVID-19 outbreak

- In particular, as required by paragraph 43 a) of the Temporary Framework, the aid is aimed at avoiding lay-offs during the COVID-19 outbreak (see recital (24)).
- As required by paragraph 43 b) of the Temporary Framework, the aid is granted in the form of a scheme to undertakings in specific sectors that are particularly affected by the COVID-19 outbreak (see recitals (17) and (18)). In case of flat-rate payments, the compensation is provided only if the magnitude of loss of revenue is higher than the level described in recital (24), i.e. to those particularly affected by the crisis.

- As required by paragraph 43 c) of the Temporary Framework, the wage subsidies are granted over a period of not more than twelve months after the application for aid for employees that would otherwise have been laid off as a consequence of the suspension or reduction of business activities due to the COVID-19 outbreak and subject to the condition that the benefitting personnel is maintained in continuous employment for the entire period for which the aid is granted (see recital (24)).
- As required by paragraph 43 d) of the Temporary Framework, the monthly wage subsidy shall not exceed 80% of the monthly gross salary (including employer's social security contributions) of the benefitting personnel (see recital (24)).
- As required by paragraph 43 e) of the Temporary Framework, overcompensation of the wage costs of the personnel concerned is excluded (see recitals (27) and (28)).
- The Slovak authorities have confirmed that they will respect the monitoring and reporting rules laid down in Section 4 of the Temporary Framework (see section 2.9.).

4. CONCLUSION

The Commission has accordingly decided not to raise objections to the aid on the grounds that it is compatible with the internal market pursuant to Article 107(3)(b) of the Treaty on the Functioning of the European Union.

Yours faithfully,

For the Commission

Margrethe VESTAGER
Executive Vice-President