

| Table on the discretionary measures adopted/announced according to the Programme |  | ESA Code  | Date of adoption | Budgetary impact (% of GDP - change from previous year) |        |        |        |
|--|--|-----------|------------------|---|--------|--------|--------|
|  |  |           |                  | 2020  | 2021   | 2022   | 2023   |
| Temporary measures   | Standstill benefit for persons working under civil law contracts and self-employed persons   | D.39      | 2020             | -0,25%  | 0,19%  | 0,06%  | 0,00%  |
|  | Health care and social security contribution exemptions  | D.39      | 2020             | -0,58%  | 0,46%  | 0,12%  | 0,00%  |
|  | Wage subsidies for firms   | D.39      | 2020             | -0,66%  | 0,42%  | 0,23%  | 0,00%  |
|  | Financial subsidies-PFR Financial Shields for micro, small and medium enterprises  | D.39      | 2020             | -1,77%  | 1,39%  | 0,39%  | 0,00%  |
|  | Additional parental allowance for school closures  | D.62      | 2020             | -0,11%  | 0,02%  | 0,09%  | 0,00%  |
|  | Polish Tourist Voucher   | D.63      | 2020             | -0,01%  | -0,14% | 0,15%  | 0,00%  |
|  | Additional social benefits from Social Insurance Fund and solidarity allowance from the Labour Fund  | D.62      | 2020             | -0,11%  | 0,04%  | 0,07%  | 0,00%  |
|  | Financial support for the health sector during pandemic and other health expenditures from the Counteracting Fund COVID-19   | D.73, P.2 | 2020             | -0,20%  | -0,37% | 0,56%  | 0,00%  |
|  | Other expenditures, i.a.: support for railway operators of passenger transport, payment from Counteracting Fund COVID-19 to the Social Insurance Fund and payment from Counteracting Fund COVID-19 to Minister of Economy (i.a. subsidies to the interest rate of bank loans granted to entrepreneurs) | D.73      | 2020             | -0,16%  | 0,11%  | 0,05%  | 0,00%  |
|  | Grants for micro- and small enterprises  | D.99      | 2020             | -0,39%  | 0,18%  | 0,21%  | 0,00%  |
|  | Introduction of the estonian tax and measures aimed at sealing CIT   | D.5       | 2021             |   | -0,05% | -0,10% | -0,02% |
|  | Introduction of a power fee (including VAT impact)   | D.2       | 2021             |   | 0,27%  | 0,00%  | 0,00%  |
|  | Non-collection of tax (CIT, PIT) arising from the value of redeemed payments (financial subsidies) granted from PFR to entrepreneurs in 2020 under Financial Shield  | D.5       | 2021             |   | -0,19% | 0,07%  | 0,05%  |
|  | Subtotal   |           |                  | -4,24%  | 2,33%  | 1,91%  | 0,03%  |
| Non-temporary measures   | Local investment Fund  | P.51      | 2020             | -0,10%  | -0,30% | 0,25%  | 0,15%  |
|  | Sales of the unused greenhouse gas emission allowances   | D.2       | 2020             | 0,25%   | -0,04% | -0,01% | -0,20% |
|  | Subtotal   |           |                  | 0,15%   | -0,34% | 0,24%  | -0,05% |
| Total  |  |           |                  | -4,08%  | 1,99%  | 2,15%  | -0,02% |