

newsletter  
**NOVEMBER 2017**

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**REGULATION  
AND PRACTICE**



Studio  
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CONSULENZA  
DEL LAVORO E FISCALE

### **Areas of complex crisis – payment of special mobility treatment**

INPS has provided operational instructions for the payment of special mobility treatment for employees hired in areas of complex industrial crisis, specifying that only employees who have completed, without solution of continuity, a period of mobility coverage (ordinary or special) and, as of January 1st, 2017, were recipients of mobility coverage (ordinary or special).

The treatment is due on condition that employees are recipients of active policies included in regional plans. INPS is authorized to pay treatments within the limit of resources made available for each region.

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### **UniEmens data flow DM2013 – balance of ANF family check arrears**

INPS, with message no. 4283 of October 31, 2017, provides instructions on the balance of ANF family checks arrears, via Uniemens DM2013 data flow. ANF are due to families of subordinate employees enrolled under INPS social security.

The amount of checks is calculated upon the composition of the employee's family and the sum of work-related income declared by its members. It is paid by the employer to employees who submitted the pertinent request form.

Incomes are referred to the year prior to the requested period; treatment starts from July and covers up to the month of June of the following year.

If the request is submitted for one or more previous periods, arrears are paid within the limitation period of 5 years.

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### **Whistleblowing: final approval of the draft law**

The law on whistleblowing, protecting employees who signal felonies, unlawful conducts or other irregularities known due to the employment relationship, has been approved; the law covers both private and public sectors. Whistleblowers, whose identity will remain anonymous, will be specifically protected against retaliatory actions (such as demotions, fines, transfers, termination of employment etc.).

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### **Mandatory and optional leave for fathers**

Starting from 2018, new regulations set forth by the budget law for 2017 for employee fathers will be effective. New provisions concern, specifically, the duration of the mandatory leave for fathers, as well as the reintroduction of the possible leave in substitution of the mother. The employee is required to submit a written statement to the employer, specifying the days in which leave will be taken, with a notice of at least 15 days. Therefore, from January 1st, 2018, the father will be entitled to take a leave from work for a (mandatory) period of 4 days, to be taken either consecutively or separately and a further (optional) day may be taken in agreement with the mother and in her substitution.

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### **Compatibility between NASpl unemployment treatment and performance of work**

INPS, with a circular message, has provided clarifications upon compatibility with NASpl unemployment treatment and income due, in particular, to:

*Internships, scholarships etc.*

For recipients of NASpl unemployment treatment who are also enrolled in internships or scholarships, sums and subsidies paid for study or professional training – despite the assimilation, for income tax purposes, of said sum to work-related income – INPS does not consider, in these cases, that the subject is working. Therefore, in these cases, sums paid due to internships, scholarships etc. are fully compatible with NASpl and the recipient is not required to notify the internship or scholarship relationship to INPS. For researchers and post-graduate students instead, since their activity can be traced to an employment relationship, the amount of NASpl is reduced accordingly. Therefore, income due to said activities cannot exceed the annual limit of € 8.000.

*Occasional work*

The recipient of NASpl can perform occasional work within the limit of € 5.000 per year. Within said limit, NASpl is entirely compatible with compensation and the recipient is not required to notify daid compensation to INPS.

*Professional activity*

Professionals are enrolled, for pension and social security purposes, under specific institutions unrelated to INPS and related contribution cannot be managed by INPS. Therefore, there would be no compatibility between NASpl and income due to professional activity. In order to avoid unjustified disparity of treatment, NASpl and professional income may coexist, upon legal conditions, within the limit of € 4.800 per year.

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**EST fund – NCBA for employees of the tourism sector – enrollment of apprentices**

EST fund, with circular message no. 3 of November 21st, 2017, provided clarifications upon employees to be enrolled pursuant to the NCBA for employees of the tourism sector. Specifically, the fund observes that, pursuant to the NCBA, “the obligation to enroll all employees to healthcare funds is effective since July 1st, 2009”. The fund reminds that the only category exempted from enrollment is “Quadri”, recipients of a different healthcare fund (“QUAS”).

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**Vouchers for ancillary work: usage within December 31<sup>st</sup>**

INPS, considering the proximity of the deadline for the usage of vouchers for ancillary work (December 31<sup>st</sup>, 2017), provides instructions in order to guarantee compliance with regulations. Vouchers requested within March 17<sup>th</sup>, 2017, may only be used for work to be performed within December 31<sup>st</sup>, 2017; therefore, users will not be allowed to upload performances with a start or end date set after December 31<sup>st</sup>. Performances already mistakenly inserted for 2018, even if starting in 2017, will be automatically cancelled and the user will not receive any related communication.