

newsletter
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CASE LAW



Studio
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CONSULENZA
DEL LAVORO E FISCALE

Suspension from work for the fruition of vacation: no disciplinary relevance

Corte di Cassazione – order no. 27206/2017

Corte di Cassazione, with order no. 27206 of November 16th, 2017, confirmed that the conduct of an employer who imposes the fruition of vacation days to an employee close to retirement, with cautionary suspension from work, is legitimate. In this case, besides, lacking disciplinary relevance, the employee does not need guarantees for his/her defence.

Collective agreements: effectiveness towards non-signatory unions

Corte di Cassazione, judgement no. 27115/2017

Corte di Cassazione, with judgement no. 27115/2017, confirms that company-based collective agreements are as effective as national collective bargaining agreements and, therefore, are not only applicable towards employees who are enrolled under a certain union but also to employees who are not with any union. The only exception is for those employees who adhere to a non-signatory trade union; for these employees, the employer may not ask their compliance with terms set by the CBA.

Social security contribution: legitimacy of penalties

Corte di Cassazione – order no. 27672/2017

Corte di Cassazione, with order no. 27672/2017, confirmed that the confirmation of penalties for expired contribution due to previdential institution and other public entities is subordinate to a decree issued by the judge whenever the alleged credit is challenged in court.

Work-related injury outside working hours: the employer is responsible

Corte di Cassazione – criminal section, no. 40706/2017

Corte di Cassazione – criminal section, with judgement no. 40706/2017, confirmed the employer's criminal liability for an injury occurred to an employee, in the lack of suitable security measures. This applies also if the employee acted with negligence and the episode took place outside working hours.

Sum of penalties: excluded for missing or late payments

Corte di Cassazione – order no. 27068/2017

Corte di Cassazione, with order no. 27068/2017, specifies that tax violations consisting in the late or missing payment of the tax resulting from tax-related declarations do not allow the application of regulations on the sum of penalties. In such cases, the application of reduced penalties is not allowed either.

Italian journalist based in the UK: no double taxation

Corte di Cassazione, judgement no. 24112/2017

Corte di Cassazione, with judgement no. 24112/2017, takes its stance upon the fiscal treatment of salary paid by an Italian company to an employee who works and has fiscal residency in the UK. In compliance with the agreement against double taxation signed between the two nations, sums received by an UK resident as compensation for an activity performed there are only taxable in the UK.