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### **INAIL self-liquidation – Notification of presumed reduction**

Employers who employ employees of any category and qualification shall notify INAIL of changes in remuneration, if the employer assumes that, during the year, they will be less than those actually paid. The notification must indicate the new amount of remuneration to be paid.

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### **INAIL self-liquidation – Payment of premiums**

Employers who employ employees of any category and qualification shall pay the premium advance for the current year based on the actual wages and salaries for the previous year or based on the lower estimated wages and salaries reported, i.e. payment of the first instalment of the premium advance in case of an option to pay by instalments and adjustment of the premium relating to the previous year based on the actual wages and salaries for that year resulting from Form 10 3 1.

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### **Notification and payment of Casagit contributions**

Employers who employ journalists and practicing journalists are required to pay contributions relating to the previous month, and at the same time to submit documentation relating to the monthly notification of employee salaries prepared in electronic format.

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### **Substitute tax on revaluation of employee severance indemnities**

Employers who employ employees of any category and qualification must pay the substitute tax calculated at 17% on the revaluation of employee severance indemnities accrued in the previous calendar year, exclusively by electronic means, also using intermediaries. The balance due for the revaluation of the employee severance indemnities will be equal to the amount of the total substitute tax due for the same year, net of the advance paid by 18 December 2017.

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### **INPGI – Report and payment of employee contributions**

Employers of journalists and practicing journalists pay the social security contributions for the previous month and at the same time submit to INPGI the report of monthly contributions.

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### **Adjustment operations**

Withholding tax agents pay the withholding taxes at the source relating to adjustments made during the previous year by employers on income paid during the previous calendar year.

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### **Withholding taxes on income from self-employment, employment and commissions**

Entities who have paid remuneration for services by employees or assimilated employees, remuneration for self-employment services to professionals, artists, inventors and to occasional self-employed workers and commission-based workers, assumption of obligations to do, not to do and allow, by applying the 20% withholding tax, must pay the withholding taxes.

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### **Payment of ex ENPALS INPS contributions**

Entertainment and sports companies are required to pay social security contributions relating to the previous month.

### **Payment of INPS employee contributions**

Employers who employ employees of any category and qualification registered with INPS social security management schemes must pay the INPS contributions relating to the employees' salaries paid during the previous month.

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### **INPS – Payment of Severance Indemnity contributions to the Treasury Fund**

Employers in the private sector, with the exclusion of domestic employers, who employ at least 50 workers, are required to pay the contribution to the INPS Treasury Fund corresponding to the monthly portion, in full or in part, of Severance indemnities accrued in the previous month and not allocated to supplementary pension schemes.

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### **Payment of contribution to the INPS separate management**

All customers who in the previous month have paid remuneration to door-to-door sellers and to coordinated and ongoing collaboration relationships for which there is an obligation to pay contributions, are required to pay the social security contribution to the INPS separate management scheme relating to remuneration subject to this contribution paid in the previous month.

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### **Reversal for payment of withholding taxes and monthly VAT**

All taxpayers who intend to regularise any omissions and irregularities relating to the payment of withholding taxes at the source and/or value added tax to be paid by 16 January 2017 may fulfil the omitted or insufficient obligation of the previous month by paying the tax together with the reduced penalty equal to 1.5% (1/10 of 15%) of the unpaid tax and default interest calculated at the legal rate with daily accrual exclusively by electronic means.

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### **Surcharges**

Last date for paying regional/municipal surcharges on employee income (January 2017).