

Friday 16 February

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

Surcharges

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

Tuesday 20 February

Payment of contributions to FASC

Shipping companies and shipping agencies that apply the National Collective Bargaining Agreement for Road Haulage and Logistics Workers and the National Collective Bargaining Agreement for Sea and Air Agencies are required to pay contributions relating to the previous month due to the pension fund for employees, and to transmit to the fund the list of workers' names and contributions paid.

Payment of Enasarco contributions

Proponent employers in the agency relationship are required to pay the contributions for commissions paid to agents and representatives in the quarter of reference.

Wednesday 28 February

Payment of FASI contributions

Industrial companies are required to pay quarterly contributions for executives in service during the quarter of January-March 2017.

INPS ex ENPALS – Report of monthly pay and contributions (individual UNIEMENS)

Entertainment and sports companies shall report the pay and contribution data, as well as the information necessary for the implementation of individual insurance positions and for the distribution of the benefits.

INPS – Statement of monthly pay and contributions (individual UNIEMENS)

Employers who are already required to submit the contribution statement (Form DM10) and/or the monthly statement of EMENS salary data shall report the salary and contribution data, as well as information necessary for the implementation of the individual insurance positions and for the provision of benefits.

Single employment ledger

Last day to print the Single Ledger relating to pay variables for January 2017.

Application for a reduction in INAIL premium rates

Employers who, by 31 December of the calendar year preceding that in which the application was submitted, have made occupational health and safety improvements in addition to those required by current legislation, can apply for a reduction in the premium.

INAIL – Salary statement

Employers who hold insurance positions (active companies) shall submit the statement of employee salaries relating to the previous year to INAIL.