

newsletter  
**JANUARY 2018**

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**REGULATION  
AND PRACTICE**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

### **Posting of apprentices: limits and conditions**

The National Labour Inspectorate, with its opinion of 12 January 2018, specified that it is possible to make use of the institution of posting in apprenticeship relationships, provided that the interest of the posting agent continues to exist, that a tutor is made available by the employer and that the posting is expressly provided for in the worker's individual training plan.

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### **Safety information: obliged entities**

In response to a request, the National Labour Inspectorate announced that information on health and safety in the workplace must be provided in a "priority and exclusive" manner by the Head of the Prevention and Protection Service (RSPP), in view of the provisions of articles 31 and 36 of Leg. Decree no. 81/2008.

Based on the interpretation of the above rules, it has been made clear that the employer is responsible for deciding, on a case-by-case basis, who will be responsible for providing the appropriate information to each of its workers.

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### **First aid and fire prevention: direct assumption of the task by the employer**

In terms of safety in the workplace, the National Labour Inspectorate has provided operating guidelines on the direct performance by the employer of the first aid, fire prevention and evacuation tasks.

This right granted to the employer does not mean that said employer performs these tasks on his own or that he is exempt from fulfilling the specific obligations envisaged for employers (article 18 of the Security Act). Specifically, the employer has an obligation to designate the workers responsible for implementing the measures of:

- fire prevention and firefighting,
- evacuation of workplaces in case of serious and immediate danger,
- rescue, first aid
- and, however, emergency management (art. 18, paragraph 1, letter b),

and has the obligation to adopt the necessary measures for fire prevention and evacuation of workplaces, as well as measures in case of serious and immediate danger.

These measures must be appropriate to the nature of the activities, to the size of the company or production unit and to the number of persons present" (article 18, paragraph 1, letter t).

In addition, when making the above designations, the employer must take into account the size of the company and the specific risks of the company or production unit.

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### **METASALUTE, Uniemens instructions**

With Circular no. 189 of 28 December 2017, INPS provided the necessary information on completing the Uniemens statement following the signing of the agreement with the "METASALUTE" fund for metalworkers, regarding the collection of contributions to be allocated to financing the Fund with Form F24.

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### **Form 730, "CU 2018" and form 770/2018: final drafts have been published**

The final drafts of the 730 forms have been published on the website of the Italian Revenue Agency (Agenzia delle Entrate), as well as the Single Certification for 2017 – "CU 2018" and the 770/2018 form for the 2017 tax year, with relative instruments and attachments.

### **Simplified definition of loans and DURC**

With circular no. 142 of 12 January 2018, INPS provided clarifications on the simplified definition of loans granted for the recovery to Collection Agents, specifying the effects for the regularity of contributions - online DURC.

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### **INPGI: minimum and maximum ceilings**

With Circular no. 1 of 18 January 2018, INPGI updated the minimum and maximum wage ceilings for 2018, which are necessary for calculating the social security contributions. The new amounts and rates concern both journalists employed under an employment contract and those registered with the separate management fund.