

newsletter
FEBRUARY 2018

**OVERVIEW CIRCULAR
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CONSULENZA
DEL LAVORO E FISCALE

Local public transport: tax facilitations for employees

Circular n. 09, 1 February 2018

The 2018 Budget Law introduces relevant changes on the tax treatment of “public transport vouchers” for employees, with deductions for employees using public mass transit vehicles.

2018 CIG salary integration maximum taxable salary – INPS updates amounts

Circular n. 10, 2 February 2018

INPS confirms the maximum measure of salary integration treatments, of ordinary and emergency checks for the Credit sector fund, of NASpl unemployment treatment, as well as the measure of monthly allowances for socially useful activities effective as of January 1st, 2018.

INPS separate management: minimum and maximum social contribution caps for 2018

Circular n. 11, 6 February 2018

INPS has communicated social contribution rates for 2018, as well as minimum and maximum income amounts for the calculation of social contribution due for all subjects enrolled under its separate management pension scheme.

Disadvantaged and very disadvantaged workers – categories defined via Ministerial Decree

Circular n. 12, 14 February 2018

A Decree by the Ministry of Labor specifying conditions for the grant of “disadvantaged” or “very disadvantaged worker” status has been published on the Official Gazette.

Said definitions are useful for the purpose of detecting recipients of incentives for new hires and related regulations.

CIGS salary integration and insolvency proceedings: exemption from the payment of additional contribution

Circular n. 13, 21 February 2018

The Ministry of Labor confirmed the exemption from payment of additional contribution due in case of CIGS intervention for companies undergoing insolvency proceedings.

Salary and paid leaves for elections

Circular n. 14, 27 February 2018

Employers will be required to provide salary and leaves for employees involved in polling operations at the elections to be held on March 4th, 2018.
