

newsletter
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**REGULATION
AND PRACTICE**



Studio
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CONSULENZA
DEL LAVORO E FISCALE

INPS: clarifications upon APE social pension

INPS, with circular message no. 28 of February 12, 2018, provides operational instructions for APE social pension. From May 1, 2017 to December 31, 2019, subjects enrolled under INPS – both as subordinate employees and as members of its separate management scheme – with necessary requisites, can request financial institutions a payment in advance guaranteed by their pension, to be paid back in 20 years via monthly withholdings on their pension.

Certification of contracts by bilateral authorities

With Circular message no. 4 of February 12, 2018, the National Labor Inspective Authority provided clarifications on the power of bilateral authorities to certify employment contracts.

For this purpose, only subjects created “at the initiative of one or more of the comparatively most representative unions of employers and employees (art. 2, let. h, Legislative Decree no. 276/2003)”. Lacking said requisites, the authority may not certify contracts.

INPS: regularization of social contribution for January

With Message no. 536 of February 5, 2018, INPS specifies that employers who could not consider updated contribution values for January 2018 can proceed to adjust payments for said period.

Regularization can be performed, without any penalty, by April 16, 2018.

Italy – Colombia agreement: deletion of double taxation

The Ministry of Economy and Finances, with press release no. 18 of January 26, 2018, divulges the signature of an agreement with Colombia for the elimination of double taxation and the fight against tax evasion. The agreement will be effective once ratified by both countries.

Controls on company SIM cards: monitoring usage is allowed

According to the Guarantor Authority for Privacy, the usage by the employer of a device to monitor usage and expenses of mobile phones on SIM cards provided to employees is lawful (Newsletter no. 437 of January 26, 2018).

Companies performing checks on phone usage must, however, observe privacy measures for employees, specifically for what concerns conservation of personal data for no more than 6 months, information to employees and the adoption of internal regulations for the usage of company SIMs by employees.

Ministry of labor: 2018 reduction of premiums and contribution for INAIL insurance

The Ministry of Labor and Social Policies has published Decree December 22, 2017, stating the reduction of premiums and contribution for the insurance against work-related injuries and occupational illness (art. 1, c. 128, Law no. 147/2013) in the measure of 15.81% for 2018.