

newsletter
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**REGULATION
AND PRACTICE**



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CONSULENZA
DEL LAVORO E FISCALE

Physically demanding activities: list updated

The Decree signed on February 5th by the Ministries of Labor and Finances, specifying professions for which the 5-month increase in paid contribution applies for retirement, has been published on the Official Gazette.

This applies for employees who:

- have been performing demanding work for at least 7 years in the 10 years prior to retirement;
- have at least 30 years of paid social contribution.

Calculation of seasonal workers for mandatory hire obligations: instructions from INL

The National Labor Inspection authority (INL) has answered a request for clarifications upon the calculation of seasonal workers towards the definition of workforce for mandatory hire purposes.

It is specified that, for seasonal activities in agriculture, the days of actual work in a year are to be considered, rather than the total duration of the employment relationship, in order to determine whether the 6-month threshold has been exceeded.

INPS separate management and payment of undue social contribution

INPS, with circular message no. 45 of March 9, 2018, provides operational instructions for the recovery of social contribution unduly paid to INPS.

It is specifically clarified that all pension authorities, subject to public control and funding, are covered by regulations allowing a direct transfer of social contribution unduly paid to INPS and due to other pension management authorities, and vice-versa. The recovery is performed with a specific online request form, by the taxpayer or directly by the Institution, following an audit or judgement.

INAIL: reduction of insurance premiums for 2018

INAIL, with circular message no. 13 of March 2, 2018, provided necessary instructions for the reduction of premiums and social contribution to be paid on the insurance against work-related accidents and occupational illness for 2018.

The reduction of premiums and social contribution for 2018 is set in the measure of 15.81%.

Recipients of the reduction are determined according different criteria for companies which have been performing the insured activities for up to 2 years or for more than 2 years.

The reduction in social contribution is applied on premiums due for 2018.

Compatibility between NASpl unemployment treatment and subordinate work

INPS, with message no. 1162 of March 16, 2018, confirms that NASpl unemployment treatment is compatible with a subordinate employment relationship, as long as this has a set duration of up to 6 months. Otherwise, the allowance is suspended for the duration of the employment relationship. Same criteria apply in case of new hire with an intermittent employment contract with an availability allowance clause.

If, instead, an intermittent employment relationship does not contemplate the payment of an allowance for the employee's availability to answer calls, NASpl remains suspended only for days of actual work.

If the duration of the subordinate employment relationship ("regular" or intermittent) is extended and exceeds 6 months, NASpl ceases from the date of extension.