

newsletter
OCTOBER 2018

**REGULATION
AND PRACTICE**



Studio
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CONSULENZA
DEL LAVORO E FISCALE

Urgent provisions on tax-related and financial matters: publication of the decree on the Official Gazette

Law Decree no. 119 of 23 October 2018, including urgent provisions on tax-related and financial matters, has been published on the Official Gazette issue no. 247 of 23 October 2018. The decree is effective from 24 October 2018. Among its most relevant provisions:

- Regulations on CIGS salary integration for company reorganization and crisis (art. 25), upon the extension of special salary integration due to solidarity agreements up to 12 months if the previously declared redundancy of personnel remains, entirely or partially;
- The facilitated definition of tax assessment reports, verification processes, charges bestowed upon collection agents, deletion of debts up to 1,000 € managed by collection agents between 2000 and 2010;
- The facilitated composition (art. 5-8) of litigations between taxpayers and tax authorities;
- Regulations on the special supplementary tax declaration (art. 9).

CIGO e CIGS salary integration: INPS instructions for adjustments

INPS, with message no. 3880 of 18 October 2018, provided instructions on adjustments on salary integration treatments. The Institute, for the submission of eventual data necessary to the amendment and ensuing recalculation of correction notes, announces the extension of terms for the devolution of collection notes to the “New Credit Collection” procedure. The institute also highlights that new correction notes may be issued following recalculation procedures; these are intended to eliminate and substitute prior charges notified for the same periods. The message also provides clarification on correction notes on sums related to salary integration adjustments. Finally, the Institute reminds that, for adjustments or payments of additional CIGO contribution, companies will continue to use the existing Uniemens procedure.

Illness: exemption from medical follow-up visits

INPS, on 23 October 2018, provided clarifications on the possible exemption from medical follow-up visits and on the specification of code “E” on medical certification. Regulations do not contemplate exemption from follow-up visits, but only from availability time slots; this means that previously arranged visits are always possible. Furthermore, the Doctor may only apply “facilitations” determined by existing decrees for the exemption from the obligation to observe availability timeframes. These are specified on ministerial decree 11 January 2016 for subordinate employees of the private sector:

- serious conditions requiring life-saving therapies;
- conditions connected with a disability rating of at least 67%.

In these cases, the doctor must specify the exemption upon submission of the certificate and cannot add it subsequently. For what instead concerns code “E”, this is an internal code used by INPS doctors while examining received medical certification to proceed with necessary evaluations, according to internal instructions on very serious illness conditions. It provides no exemption from follow-up medical visits or from availability time slots.

Intermittent work and right to compensation for overtime

With ruling no. 6 of 24 October 2018, the Ministry of labor provided clarifications on the application of regulations on overtime, pursuant to Legislative Decree no. 66/2003, to intermittent workers, in case their work exceeds 40 hours in a week. Specifically, it is clarified that the nature of intermittent work – activated to allow employers to cope with unpredictable needs and workloads – doesn’t allow them to disregard regulations on overtime and related salary increases, pursuant to the aforementioned Decree and applicable collective regulations.

Occasional work in agriculture and tourism: INPS clarifications

INPS, with Circular message no. 103 of 17 October 2018, provides instructions for the correct usage of occasional work performances after the effectiveness of new regulations, in agriculture, tourism and local public institutions.

Incentives for repatriated employees

With resolution no. 72/E of 26 September 2018, Agenzia delle Entrate clarified that, for the fruition of the tax relief granted to graduated employees returning from a period abroad, these subjects may well have worked in another country with a company of the same group, as long as contractual relationship with the Italian and the foreign company are separate.

CIGO and CIGS: new control system for time limits

With message no. 3566 of 28 September 2018, INPS informs that, from November 1st, a new simulation procedure for checking time limits for CIGO and CIGS salary integration schemes. Specifically, it will be possible to check taken hours on the INPS website and check whether the requested period is compliant with legal requisites.

DID online: patronage institutions are also enabled

ANPAL, on October 22, informs that Employment Centre operators and adherent patronage institutions may support workers in filing the DID (declaration of immediate availability to work) by accessing the ANPAL web portal.

Employee travel expenses: tax treatment

Agenzia delle Entrate, on 4 October 2018, provides clarifications on employee travel expenses. It is clarified, specifically, that travel expensed paid by the employer for missions out of the comune where the employee is hired can be exempted from taxation pursuant to art. 51, section 5 of TUIR. To consider paid amounts exempt from taxation, documents proving paid sums do not necessarily have to be registered to the employee since, in order to prove that a certain sum has been paid in connection with the performance of work away from the normal workplace, it is sufficient to prove that these expenses were sustained in the times and places where missions are held and summarized by the employee.