

newsletter
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**REGULATION
AND PRACTICE**



Studio
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CONSULENZA
DEL LAVORO E FISCALE

Minimum income for citizens and “quota 100” – publication of the decree on the Official Gazette

Law Decree no. 4 of January 28, 2019, with urgent regulations on minimum income for citizens and early retirement, has been published on the Official Gazette. The decree contains regulations on:

- minimum income for citizens;
- “Quota 100” early retirement and pension;
- other pension-related regulations.

APE social pension: requests possible again

With message no. 402 of January 21, 2019, INPS informs that APE social pension requests are once again possible.

Art. 18 of Law Decree no. 4/2019 determined that the experimental period of APE social pension is extended to December 31, 2019.

The request may be extended by subjects who:

- meet all requisites and conditions in 2019;
- met requisites in previous years and did not proceed with the request for said pension.

Journalists: conventional salaries for work performed abroad

With circular message no. 2 of January 24, 2014, INPGI divulged conventional salaries for 2019, to be used as basis for calculation of pension contribution in countries without an agreement with Italy on pensions and social security.

INAIL: seismic events and payments

With circular message no. 3 of January 25, 2019, INAIL confirms the new deadline for the payment of insurance contribution for subjects struck by earthquakes in Lazio, Marche, Umbria and Abruzzo in 2016 and 2017.

Payment must be performed in a single solution by June 1, 2019, which is also the deadline for the payment of the 1st instalment in case of payment in arrears.

Secondment and apprenticeship: conditions for compatibility

With opinion no. 1118 of January 17, 2019, the Ministry of labor clarified conditions for compatibility between apprenticeship contract and professional training while seconded pursuant to art. 30, Legislative decree no. 276/2003. It has been clarified that:

- the apprentice must receive regular internal and external training, under the employer's responsibility;
- the tutor must provide assistance and be allowed to perform its functions as determined by regional and/or collective regulations. Therefore, the tutor must act also in the assignee's organization, in order to guarantee that the secondment period is useful and coherent with the training plan;
- the above must be included in the training plan. The secondment agreement might also contemplate the secondment of the tutor or a subject, within the assignee's organization, who may liaise with the tutor in order to guarantee the full and regular fulfillment of the training plan and the development of the apprentice's professional and personal skills;
- the temporary secondment of the apprentice must have a limited duration within the total duration of the apprenticeship.

Special mobility treatment; further clarifications from INPS

With message no. 322 of January 24, 2019, INPS provided clarifications on the grant of special mobility treatment, for 12 months, to employees who ended ordinary or special mobility between November 22, 2017 and December 31, 2018.

Conventional salaries for employees posted abroad: year 2019

Ministerial Decree 21 December 2018, setting conventional salaries for Italian employees posted abroad in 2019, has been published on the Official Gazette (issue no. 14 of January 17, 2019).

Audit reports

With circular message no. 1 of January 14, 2019, the national Inspective Authority for Labor provided clarifications on the formalization of audit reports on labor and social security-related issues, in order to simplify the procedure.

INAIL: extension of terms for self-assessment

With circular message no. 1 of January 11, 2019, INAIL provided early clarifications on the self-assessment for 2019. Terms have been extended to May 16, 2019.

ANF and pension integration for 2019

With circular message no. 125 of December 28, 2018, INPS specified income limits for the deletion or reduction of ANF family checks and pension integration, as well as monthly salary limits.

DURC: facilitated definition of charges

INPS, with message no. 4844 of December 28, 2018, provided important clarifications on the release of DURC for those who adhered to the facilitated settlement of charges on tax-related infractions.