

newsletter
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**OVERVIEW ONFOCUS NEWS
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Studio
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CONSULENZA
DEL LAVORO E FISCALE

Taxation for “impatriates” – recent clarifications from Agenzia delle Entrate

Circular message 21 February 2019, no. 12

Agenzia delle Entrate recently pronounced once again on the favorable taxation determined for “impatriates” pursuant to art. 16, section 2 of Legislative decree no. 147/2015, confirming previous opinions and also clarifying other, previously unanswered issues on inherent regulations.

Fines for unlawfully providing temporary workers

Circular message 19 February 2019, no. 11

In case of fraudulent provision of temporary workers – such as, e.g., in case of unlawful tender contract or secondment – criminal fines for the unauthorized performance of the activities of a temporary work agency and fraudulent supply of temporary workers may jointly apply.

“Quota 100” early pension treatment

Circular message 7 February 2019, no. 10

Law Decree 28 January 2019, no. 4, effective from January 29, 2019, introduces new regulations for early access to pension for certain subjects.

Incentives for hiring citizenship income recipients

Circular message 6 February 2019, no. 9

From April 2019, citizenship income – an essential measure of active labor policy – will be active. Said measure sets important incentives, such as lower social security contribution rates, for employers hiring permanent, full-time employment relationships with citizenship income recipients upon certain conditions, such as an increase in the global number of employees.

2019 conventional salaries for employees seconded abroad

Circular message 5 February 2019, no. 8

With Ministerial Decree 21 December 2018, published on issue no. 14 of the Official Gazette, the Ministry of Labor determined conventional salaries effective for 2019, to be applied for the calculation of social contribution for employees posted abroad.

Minimum and maximum social contribution amounts for 2019

Circular message 4 February 2019, no. 7

With circular message no. 7 of January 25, 2019, INPS notified daily salary limits for 2019 and updated other necessary values for the calculation of all due social contribution payments.
