

newsletter
MAY 2019

**OVERVIEW ONFOCUS NEWS
MAY 2019**



Studio
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CONSULENZA
DEL LAVORO E FISCALE

Flat tax – early interpretations by Agenzia delle Entrate

OnFocus News 26 April 2019, no. 19

Agenzia delle Entrate provided clarifications on the application of the flat tax regimen, as amended by budget law 2019 – which widened its range of application – in order to prevent artificial divisions between self-employed work and company business as well as artificial transformation from subordinate to self-employed work.

Obligation to set up a system enabling the duration of daily working time to be measured

OnFocus News 23 May 2019, no. 24

The EU Court of Justice has recently expressed the position – immediately binding for Courts of member states – according to which the worker’s essential rights on work hours and protection of health and safety on workplaces may find adequate protection on condition that the employer sets up an objective, reliable and accessible time and attendance system.

Reimbursement request for social contribution paid in excess of maximum taxable amount

Limitation period

OnFocus News 16 May 2019, n. 23

In order to define different solutions applied by local offices on the limitation period to be applied on social contribution paid in excess of maximum taxable amount, INPS specified that reimbursement requests are subject to a 10-year limitation period.

Salary and leaves for elections

OnFocus News 13 May 2019, n. 22

In view of the upcoming elections of 26th May 2019, the circular message offers a recap of applicable regulations on electoral leaves, granted to employees required to be absent from work for the management of scrutiny procedures.

New incentives for the return in Italy of teachers and researchers resident abroad

OnFocus News 10 May 2019, n. 21

The “Growth Decree” changed applicable regulations on the special taxation granted to teachers or researchers who move their fiscal residency to Italy, effective from the tax period after the one applicable on May 1st, 2019, vastly extending its range of application.

New taxation regulations for “impatriates”

OnFocus News 2 May 2019, n. 20

The “Growth Decree” determines the introduction (from the tax period after the current one) of a new – and simplified – taxation system aimed at promoting the return to Italy of employees resident abroad and applicable, as long as specific conditions are met, for the tax period ongoing upon the transfer of residency to Italy and for the nine ensuing tax periods.
