

newsletter  
**MAY 2019**

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**REGULATION  
AND PRACTICE**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

### **INPS “libretto di famiglia” and deceased users**

With message no. 1908 of 17 May 2019, INPS informed that a new operational platform has been made available for occasional work allowing, in case of death of “libretto di famiglia” users, the management of the following procedures:

- request of reimbursement of sums paid for occasional work via “libretto di famiglia” and not used;
- filing work periods performed prior to the user’s death and not inserted in the procedure, in order to proceed with the payment of salary by INPS and to the allocation of social contribution.

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### **Incentives for new hires: utility available for checking requisites**

INPS, with message no. 1784 of 9 May 2019, informs that the utility to check the existence of requisites for the application of the 3-year social contribution relief as per art. 1, par. 100-108, Law no. 205/2017 has been made available.

With the utility, specifically, employers may acquire information on the existence of previous permanent employment relationships.

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### **Transfer of social charges: currently non-operational**

Answering request 8 May 2019, no. 4, the Ministry of Labor clarified that regulations set by art. 6, par. 10, Law Decree no. 338/89 on the fiscal transfer of social charges are not operational.

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### **Production bonuses and social contribution duties**

With message no. 1817 of 10 May 2019, INPS provides clarifications on the fruition of social contribution relief on production bonuses (art. 55, Law decree no. 50/2017).

It is specified that also the further 0.50% additional contribution is subject to the relief.

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### **Remote vigilance: clarifications from the ministry**

Answering request no. 3 of 8 May 2019, the Ministry of Labor provided clarifications on the configuration of tacit consent in case of request of installation and usage of audio-video devices and other tools as per art. 4, par. 1, Law no. 300/1970. The Ministry, following prevalent case law, clarified that tacit consent is not configurable in these circumstances and that a specific decree granting or denying the request is necessary.

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### **Seized or confiscated companies: INPS clarifications on CIGS salary integration**

With note 14 May 2019, no. 40, the Ministry of Labor provides further clarification on salary integration for employees suspended from work or employed with reduced work hours, employed by seized or confiscated companies under judicial administration.

It is specifically clarified that CIGS salary integration is only authorized with direct payment by INPS.

### **Workers in performing arts: compliance certification**

With message no. 1612 of 19 April 2019, INPS provides clarifications on the obligation, for employers in the performing arts sector (i.e.: theaters, cinemas, traveling theatres, entities, associations, showbusiness companies, hotels, radios and sports facilities) to request compliance certification upon a new self-employed or “parasubordinate” employment relationship (subordinate employment not subject to the obligation).

This applies:

- regardless of the duration of the performance;
- always upon the subject who signs the employment contract, i.e. the employer. If the employer is not coincident with the company/entity where performers will work, said company/entity will have to request and keep a copy of this certification.

Fines for the violation of this regulation amounts to € 129.00 for each day of work by each performer.

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### **Pensions higher than € 100,000: instructions on reduction**

With circular message no. 62 of 7 May 2019, INPS provides clarifications on the reduction of pension treatments worth more than 100,000 €/year as per art. 1, par. 261-268, Law no. 145/2018.

The reduction is effective from January 2019, has a duration of 5 year and insists on direct pension exceeding the amount of € 100,000 gross per year, with a reduction proportional to the increasing amount.