

newsletter
JUNE 2019

**REGULATION
AND PRACTICE**



Studio
Arlati Ghislandi

CONSULENZA
DEL LAVORO E FISCALE

Social contribution relief for hiring young journalists with a permanent contract

INPGI, with circular message no. 4 of 28th May 2019, provided instructions for the submission of social contribution relief requests, for employers who hire young journalists with a permanent contract, pursuant to art. 1, par. 100 et seq., Law no. 205/2017.

It is specifically clarified that the incentive is only granted to employers of the private sector and that it is granted for all permanent employment relationships.

The relief amounts to ½ of social contribution duties bestowed upon the employer, with the exception of certain specific contribution forms.

Calendar of Jewish holidays for 2020

The ministerial decree specifying Jewish holidays for 2020 has been published on issue no. 137/2019 of the Official Gazette. These are:

- All Saturdays, from 30 minutes before sunset on Friday to one hour after sunset on Saturday;
- Wednesday 8th April, Pesach Eve;
- Thursday 9th and Friday 10th April, Pesach;
- Wednesday 15th and Thursday 16th April, Pesach;
- Friday 29th and Saturday 30th May, Shavuoth;
- Thursday 30th July, Tisha b'Av;
- Saturday 19th and Sunday 20th September, Rosh Hashanà;
- Sunday 27th and Monday 28th September, Kippur Eve;
- Saturday 3rd and Sunday 4th October, Sukkot;
- Saturday 10th and Sunday 11th October, Shemini Atzeret and Simchat Torah.

Flat-rate tax scheme and professional service for the former employer

Answering petition no. 173/2019, Agenzia delle Entrate pronounced on the possible application of flat-rate taxation (art. 1, par. 9-11, Law no. 145/2018) for a self-employed contractor working for a foreign subject with whom a subordinate employment relationship had previously been in effect abroad.

The Agenzia deemed the taxation system applicable, after ascertaining:

- the lack of a fictitious transformation of employment,
- the lack of any connection with the territory of our State of income earned abroad;
- that the taxpayer had returned to Italy for tax residency purposes.