

newsletter
JULY 2019

**REGULATION
AND PRACTICE**



Studio
Arlati Ghislandi

CONSULENZA
DEL LAVORO E FISCALE

INAIL: clarification on tariff classification

INAIL, with operational instructions divulged on the 12th of July, provided clarifications on tariff classification following several queries received from local offices.

Redemption of university study periods for pension purposes: simulator available

INPS informs that the simulator for the redemption of university study periods, for the calculation of the amount to be paid for this purpose, is available on its web portal.

Defensive solidarity agreements: social contribution reductions extended to 2018

With message no. 2731/2019, INPS extends the social contribution reduction connected with solidarity agreements joined with CIGS salary integration (art. 6, Law Decree no. 510/96) to recipients of CIGS authorization decrees issued by December 2018. Procedures for the application of the reduction will have to be activated by the 16th of October.

F24: deletion of social contribution codes

With resolution no. 66/2019, Agenzia delle Entrate – in compliance with instructions provided by INPS – confirmed the deletion of the following contribution codes, to be used via F24 and F24EP forms:

- “DINS”, defined as “Crediti previdenziali”;
 - “DMV”, defined as “Crediti previdenziali”;
 - “DMAC”, defined as “Crediti previdenziali”;
 - “RARC”, defined as “Crediti previdenziali”;
 - “EMDM”, defined as “Regolarizzazione lavoro sommerso – Aziende DM”.
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Fund for the air transport sector: INPS clarifications

INPS, with circular message no. 89 of 17th June 2019, provides clarifications on the discipline and means of access to NASPI/ASPI salary integration covered by the solidarity fund for the air transport sector.

Specifically, clarifications on terms for the presentation of the request and on compatibility between fund coverage and other measures (NASPI, maternity, mobility, CIGS) are specified.