

newsletter
OCTOBER 2019

**OVERVIEW ONFOCUS NEWS
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Withholding and compensation in service contracts and subcontracts

OnFocus News, 31 October 2019, no. 56

Effective on 1 January 2020, the scope of application of reverse charge regime will be extended: the customer will be held responsible for the payment of income tax on salaries paid by contractors and subcontractors on salaries paid to their employees, upon payment of related provision.

Social contribution relief request: operational instructions

OnFocus News, 28 October 2019, no. 55

Requests for social contribution relief must be submitted via the new "sgravicdsonline" application, by employers who signed a solidarity agreement as of 30 November 2019 or previously had such an agreement in effect during the 2nd semester of 2018.

Conservation of expense claims

OnFocus News, 25 October 2019, no. 54

Expense claims and related receipts may be legitimately dematerialized, destroying original documents, only when matching accounting documents of other subjects. Electronic copies of unique, hard documents must instead be authenticated by a notary public.

Periods of work abroad for the coverage of maternity and parental leaves for pension contribution purposes

OnFocus News, 24 October 2019, no. 53

Periods equivalent to maternity and parental leave taken outside the employment relationship may be accrued for pension purposes. The employee may have such periods calculated, when taken in a non-EU Country under an agreement with Italy, to reach minimum seniority requirements for retirement.

2013 performance bonuses: further social contribution relief

OnFocus News, 23 October 2019, no. 52

The maximum amount of social contribution relief for recipients of performance bonuses in 2013 has been increased from 2.25% to 2.47% of annual salary. INPS divulged operational instructions for recovering further sums.

Accrual of result-oriented bonus with a pension fund

OnFocus News, 8 October 2019, no. 51

Accrual of result-oriented bonus with a pension fund is only allowed when the collective agreement explicitly considers the employee's possible choice of converting cash into welfare services.

Innovation manager – instructions for the fruition of incentives

OnFocus News, 7 October 2019, n. 50

The Ministry of Economic Development set regulations for the submission of requests and defined procedures for the grant of vouchers, for small companies and company networks, to be used for purchasing specialized and qualified consultancy services aimed at covering costs connected with digital and technological transformation processes.

“#Conciliamo” public announcement: suspension of terms

OnFocus News, 4 October 2019, no. 49

With a measure taken on 3 October 2019, the “#Conciliamo” call for tender, aimed at promoting initiatives for work-life balance and the implementation of measures for company-based family welfare, has been suspended until 15 December 2019.

Social contribution relief for hiring disabled employees

OnFocus News, 3 October 2019, no. 48

INPS has been granted the necessary sum to ensure social contribution relief for employers who hire disabled employees with a permanent or fixed-term contract.