

newsletter
OCTOBER 2019

**REGULATION
AND PRACTICE**

PREVINDAI: deduction of 2018 contribution

With a note on its website Previndai, on 3 October, specified that contribution due to the fund (both due to collective obligations and already withheld by the employer via payroll and sums voluntarily paid by the employee) can be deducted from income and generate immediate savings with the reduction of income tax.

These sums will then be made subject to taxation by the fund itself with the more convenient tax rate set for pension funds. Deduction is applicable, on general terms, for sums up to € 5,164.57/year; ordinary taxation is applicable for sums in excess of this limit.

Unemployment treatment for “co.co.co.” collaborators: new requisites

With message no. 3606 of 4 October 2019, INPS introduces recent amendments set by Law Decree no. 101/2019 for the payment of unemployment treatment to collaborators (DIS-COLL).

For unemployment events following 5 September 2019, DIS-COLL is granted to subjects who:

- a) are unemployed upon submission of the request, and
- b) have at least one month of accrued social contribution from 1 January of the year prior to the loss of their employment.

UNIntermittenti: operational instructions from INL

With note no. 8716/2019, INL clarified conditions for the regular submission of the UNIntermittenti form, necessary for every call to work of intermittent employees.

Biological injury: chart update

With circular message no. 27/2019, INAIL informed that, with Decree no. 45/2019, the Ministry of labour and social policies updated charts for the payment of compensation for biological injury.

Mission: how to dematerialize expense claims

Answering question no. 388/2019, Agenzia delle Entrate provided operational instructions aimed at correctly dematerializing paper-based evidence for expense claims submitted by employees sent on mission.

ANF family checks and families with a disabled member: increase

With message no. 3604/2019, INPS provides clarifications on necessary conditions for an increased ANF when minor, disabled children are part of the family.

The message specifies, in particular, that the child's inability must be ascertained as per current regulations.