

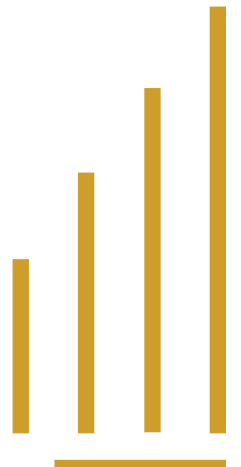
STUDIO DE GIORGI e ASSOCIATI

Dottori Commercialisti – Revisori Legali
via Motta 10, Milano, Italy

GENERAL PRINCIPLES OF ITALIAN PAYROLL

–

An overview on some of the
Italian peculiarities



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GENERAL PROVISIONS



Disordine 2011 - novembre 2016

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milano

GENERAL PROVISIONS

THE ITALIAN EMPLOYMENT ECOSYSTEM

Almost 80% of the Italian population with an income derives its wealth from subordinate employment.

Most of employment relations are governed by National Bargaining Contracts, discussed between employers' and employees' unions.

Whilst it is not compulsory for an employer to apply an Italian NBC, the prominent majority of employment relations is governed by one.

GENERAL PROVISIONS

THE ITALIAN EMPLOYMENT ECOSYSTEM

The following are key players in the national employment ecosystem:

COLLOCAMENTO (national employment agency) governs employment / dismissals;

INPS (national institute of social security) provides social security coverage;

INAIL (national compulsory insurance office) provides compulsory accident-on-the-job coverage;

AGENZIA DELLE ENTRATE (tax authorities): drive the payments of employment-related dues (withholding tax, social security, etc.).



THE EMPLOYMENT CONTRACT



THE EMPLOYMENT CONTRACT

GENERAL RULES

Employment contracts in Italy are negotiated freely between parties.

However, National Bargaining Contracts (so-called “C.C.N.L.”s, sometimes reaching hundreds of pages in details - only available in Italian) regulate most of the circumstances that are often not given importance to when establishing independent contracts (i.e. overtime on a Christmas night; special leave permits in case of breastfeeding; etc.).

THE EMPLOYMENT CONTRACT

GENERAL RULES

Different CCNLs apply and are tailored to different activity clusters.

General and basic rules of employment are set at a national level.

However rules established by CCNLs with regards to the same area of interest (for example, on the topic of vacation days) may differ from national contract to national contract.

THE EMPLOYMENT CONTRACT

GENERAL RULES

The information provided in this presentation is meant to define generic principles and criteria but does not refer to a specific CCNL, although most of the examples below are drawn with reference to the “commercio” NBC.

The overview presented in the following pages relates to items that are mostly looked at with interest when dealing with Italian personnel administration matters.

THE EMPLOYMENT CONTRACT

CLASSIFICATION / RANKING OF EMPLOYEES

Employees are generally classified in four categories, that indicate their level of responsibility. From bottom to top:

Operai (Blue collars)

Impiegati (White collars)

Quadri (Managers)

Dirigenti (Directors)

Every CCNL has their own sub-categories that cover the standard career of staff. Impiegati levels normally are split in 7 sub-levels.

THE EMPLOYMENT CONTRACT

DIRIGENTI

Dirigenti are most distinguished from blue-collar workers, white-collar workers and middle managers by the legal and contractual regulations applicable to their relationship and by the breadth of their functions, which extends to the entire company management or that of an autonomous branch; therefore autonomy and discretion in decision-making and the lack of real hierarchical dependence are the main traits.

Being a dirigente has a special meaning for the work relation; the dirigente is not subject to the application of several regulations set up for the general protection of workers, namely:

THE EMPLOYMENT CONTRACT

DIRIGENTI

- pre-established working hours (the legal regulations on working hours contained in Legislative Decree no. 66/2003)
- fixed-term contracts regulations (fixed-term employment is allowed, by written deed and of a duration not exceeding 5 years), and , above all,
- individual and collective dismissal (very complex regulation that governs this).

THE EMPLOYMENT CONTRACT

DIRIGENTI

Finally, supplementary forms of pension and health care schemes apply, making dirigenti the most entrusted, autonomous, and expensive employees rank of all.

<https://www.fondonegri.it/> - fondo di previdenza complementare
(supplementary pension)

<https://www.fasdac.it/> - fondo di assistenza sanitaria complementare
(supplementary care)

<https://www.associazionepastore.it/> - ente bilaterale per l'organizzazione di previdenza integrativa e garanzie di rischio (supplementary pension and risk management)

THE EMPLOYMENT CONTRACT

GENERIC SALARY DEFINITIONS

Employees' base salaries are defined within each CCNL, and are normally proportional to their responsibilities and roles within the company.

A portion of gross salary in addition to minimum wage (i.e. “*ad personam*” or “superminimo”) can be granted by employers to an employee, to recognize seniority, specific skills, to meet market salary levels, or for any reason acknowledged by the employer.



SALARY



SALARY

SALARY AGREEMENT

The amount of salary is freely agreed between parts. It can be varied at any time, but it can never be decreased (except for full to part-time switchovers).

However, it should be proportioned – in accordance to what is established in the CCNL's – to the level and responsibility of employees: national contracts, in fact, establish minimum wages per each sub-level, and periodic compulsory salary adjustments to the cost of living.

SALARY

SALARY NEGOTIATION

Employees will always negotiate salary levels bearing in mind the net-in-pocket salary.

Employers will always have to consider the company cost.

Both those items, however, are influenced by contingent factors (tax rates, reliefs etc.): discussion on salary levels, must therefore be conducted bearing in mind the gross yearly salary (see “salary proportions” further in this presentation).

SALARY

SALARY PAYMENTS

Employers pay withholding taxes on their employees' salaries, as well as social security contributions and national compulsory work insurance.

Salaries are normally paid by the 27th day of the month, whereas withholding taxes, social security and work insurance are paid by the 16th day of the month following that of the payment of the salary.

When an extra salary payment occurs, social security, withholding taxes and national insurance increase as well.

SALARY

SALARY PROPORTIONS

The proportions between net-in-pocket salary, gross negotiable salary and company cost (including withholding taxes and all levels of social security contributions) can be summarized as follows:

140 company cost

100 gross salary

60 net in pocket

Employers will have to consider this scheme when negotiating salary levels.

SALARY

13TH AND 14TH SALARY INSTALMENTS

CCNL's normally provide for the salary of an employee to be paid in more tranches than the number of months in a year: in June and in December the salary is traditionally paid together with an extra instalment.

CCNL's normally provide for 14 instalments, but the number of “slices to cut the cake in” depends on the contract applied.

Employers will have to bear this circumstance in mind when planning their cash flow projections.

SALARY

13TH AND 14TH SALARY INSTALMENTS

The right to the payment of the 13th and 14th instalments is accrued by employees on a monthly basis.

An employee accrues tranches of their 13th pay instalment every month from January to December; from July to June they accrue the 14th instalment.

If an employee is employed in March, they will start accruing their rights (all of their rights!) pro-rated to the employment start date.

SALARY

CASH FLOW PERSPECTIVE

The cash flow of employment has a repetitive pattern.

Every month, employees receive payment of their salary; every 16th day of the month following that of the payment, employers will have to pay social security and withholding tax on the salaries paid previously (via so-called “F24” forms).

In June and in December employees receive “extra” salary payments provided by the NBC (exceptions apply), *de facto* almost doubling the cash flow impact; consequently, in January and in July the balance of the F24 forms will also double.



PROBATION PERIOD

PROBATION PERIOD

PROBATION PERIOD

An employment contract may include a probation period.

Italian law requires such feature of the working relation to be in written form whenever the employer and the employee agree on its effectiveness.

During such period, each of the parties is entitled to terminate the working relation at will, without notice or payment of an indemnity.

After the end of the probation period, the employment relationship becomes definitive, and as such the rules on notice (and payment of an indemnity in case of termination) apply.

PROBATION PERIOD

PROBATION PERIOD

The following table provides a general reference, based on a specific national bargaining contract, to be verified - in case of need - with the current specifications.

LEVEL	PROBATION PERIOD
Quadro	6 months
1st level	6 months
2nd level	60 working days
3rd level	60 working days
4th level	60 working days
5th level	60 working days



LEAVING INDEMNITY

LEAVING INDEMNITY

“TRATTAMENTO DI FINE RAPPORTO”

During the course of their employment, employees accrue the right to a leaving indemnity (i.e. “T.F.R.”) which consists of – more or less – a month worth of salary every year.

The funds representing the payable for leaving indemnity can, at the choice of employees, be kept within the company treasury service or be paid out to third parties – state-approved and authorized entities that deal specifically with leaving indemnity treatment.

LEAVING INDEMNITY

LEAVING INDEMNITY

Employees will have the right to collect this amount at the end of their employment relation, no matter what the reason for termination is – having resigned or having been terminated.

The TFR is to be considered deferred compensation.

In some special circumstances (health reasons, purchase of first owned real estate property, etc.), employees can ask for a pre-payment of part of this amount.



**ATTENDENCE AND VACATION
TIME**

ATTENDANCE AND VACATION TIME

GENERAL PRINCIPLES

Annual leave consists in a number of vacation days and a number of so-called hourly leaves.

The number thereof and the general applicable rules depend on the CCNL applied. Vacation time normally consists, respectively, of 22 days and 88 hours.

Part-time employees accrue leave time in proportion to the percentage of the time worked, compared to a full-time employment.

ATTENDANCE AND VACATION TIME

ATTENDANCE

Attendance (as well as sickness, leaves, overtime, etc.) has to be entered on specific time sheets, that have to be approved by employers before the processing of pay stubs.

On a given month's payslip employees will see their previous month's attendance. This system allows prompt calculation and payment of salary without the need of assumptions on attendance for the last days of the month.

ATTENDANCE AND VACATION TIME

EXAMPLE OF ATTENDANCE SHEET

INAIL

Causale presenze/assenze	1 L	2 M	3 M	4 G	5 V	6 S	7 D	8 L	9 M	10 M	11 G	12 V	13 S	14 D	15 L	16 M	17 M	18 G	19 V	20 S	21 D	22 L	23 M	24 M	25 G	26 V	27 S	28 D	29 L	30 M	31 M	Totale ore
Ore lavorate ordinarie																																

LEGENDA OF POSSIBLE ITEMS			
A	Justified absence	AL	Breastfeeding
MO	Compulsory maternity leave	I	Accident
MF	Optional maternity leave	PE	Leave for election day work
M	Disease	PNR	Non paid leave
CM	Marriage leave	PR	Other hourly leave
FS	National vacation	SC	Strike
DS	Blood donation	PL	Mourning leave
CH	Handicapped assistance leave	PS	Tuition leave
AI	Non justified absence		

ATTENDANCE AND VACATION TIME

VACATION DAYS

Vacation days are accrued by employees on a monthly basis; vacation time should be authorized in writing by employers before employees can take leave.

Vacation days should be fully used in a calendar year; exceptions and special rules apply. For example, an employee must benefit every year of a period of at least two consecutive vacation weeks.

ATTENDANCE AND VACATION TIME

VACATION DAYS

Employees will have an obligation to use vacation time within the first 6 months of the subsequent calendar year.

If – notwithstanding the above provisions – days are carried over to the following years, they are categorized as “previous years' vacation days”.

The value of vacation days (nor current neither carried forward) can not be, in principle, converted in money if unused – unless of course in the case of termination of the employment contract.

ATTENDANCE AND VACATION TIME

HOURLY LEAVES

Hourly leaves are also accrued by employees on a monthly basis.

They can normally be rolled over until the sixth month of the year following that of accrual; they can be used as vacation days (i.e. when a working day consists of 8 hours, 8 hours of leave equal to 1 vacation day).

Their value can be converted in money if unused after the deadline mentioned above.

ATTENDANCE AND VACATION TIME

LOCAL AND NATIONAL HOLIDAYS

There are some other vacation days that are counted for separately, on top of those outlined earlier. Those are Italian local or national holidays – and vary by every calendar year change.

They are averagely 13 days every year.

Such days give the right to a day of vacation; when falling on Sundays, such right is monetized, by payment of the equivalent money value of a working day.

ATTENDANCE AND VACATION TIME

LOCAL AND NATIONAL HOLIDAYS

January 1st – New Year	August 15th – Assumption of Mary
January 6th – Epiphany	August 16th – (Only for CCNI Commerce, only Milan zone)
Sunday (variable) – Easter	November 1st – All Saints
Monday (variable) – Easter Monday	December 7th – Saint Ambrose, only Milan zone
April 25th – Liberation Anniversary	December 8th – Immaculate Conception
May 1st – Labor Day	December 25th - Christmas
June 2nd – Republic Anniversary	December 26th – Boxing Day

ATTENDANCE AND VACATION TIME

CONSUMPTION OF OFF-TIME

Days of vacation accrued during a calendar year must be used within 18 months of the end of the year in which they are accrued and cannot be monetized; some residual hourly leaves may instead be converted into salary, subject to agreement at the employee salary level at the date of monetisation.

When drawing up annual leave plans, it is best to monitor the use of at least 3 weeks of leave in the year of accrual, in order to optimise the management of residual days, and because – upon expiry of the 18 month term above – untaken time off will trigger monetary consequences on employees' payslips and company finance.



MATERNITY LEAVE

MATERNITY LEAVE

GENERAL PRINCIPLES

CCNL's chapters on maternity are normally quite detailed. Some of the peculiarities that are generally applied by the national contracts are summarized here below.

Some of the rules that apply to natural mothers / future mothers also apply to adoptive ones; some of the rules may also be applicable to fathers.

MATERNITY LEAVE

GENERAL PRINCIPLES

Part of the cost of an employee in maternity is finally born by the social security authorities (i.e. “maternity relief”): employees will still be actually paid by employers (and not directly by social security), but employers will gain the right to a “discount” of an amount equivalent to the percentage of relief allowed by law, to be applied on any payment due to INPS.

Action may have to be taken by the worker (obtaining medical certifications, filing with INPS) within the 7th month of pregnancy, if the future mother wants to carry on working after that date.

MATERNITY LEAVE

DOCTOR APPOINTMENTS

Workers are entitled to obtain permits to see specialized doctors.

The company has to pay for the time off, if such appointments are justified by an appropriate institution / subject (i.e. hospital; specialized medical doctor).

MATERNITY LEAVE

COMPULSORY MATERNITY LEAVE

Future mothers are obliged to stay home from work for a total of 5 months between the 7th or 8th month of pregnancy and 3rd / 4th month after childbirth (from 2019: even 5 months after childbirth).

If the mother chooses to leave on the 8th or 9th month, she has to send appropriate documents that state that the child's health will not be put at risk if she works during the 8th and 9th month of pregnancy – the company should inform all workers and retain medical doctor certifications.

National social security authorities (I.N.P.S.) pay for 80% of the company cost; the company pays the rest.

MATERNITY LEAVE

EXTENDED MATERNITY LEAVE

Should a future mother incur in difficult circumstances that can put her child's life at risk (ascertained by proper subjects/authorities), they can extend the maternity period, with an authorization by the local work authorities (Direzione Provinciale del Lavoro).

Also in this case, INPS pays for 80% of the company cost, the company pays the rest.

MATERNITY LEAVE

OPTIONAL PARENTAL LEAVE – until 3rd year of age

After childbirth, mothers can ask for a period of leave, with reduced salary.

The maximum amount of leave time is 6 months, until the child is three years old. This period can be non-continuous.

This leave can also be asked for by the father of the offspring - the total parental leave period (for both parents) cannot exceed 10 months (or 11 months, if the father is granted a leave longer than 3 continuous months).

MATERNITY LEAVE

OPTIONAL PARENTAL LEAVE – 3rd to 8th year of age

Optional parental leave can also be requested between the 3rd and the 8th year of age of the child.

In such cases, requesting parents may not receive their salary (if the personal salary of the requesting parent exceeds the minimum national pension amount for the year of leave multiplied by 2,5 times, no salary is due to the parent).

In all cases, salary is reduced to 30% thereof, and it is paid INPS.

MATERNITY LEAVE

BREASTFEEDING LEAVE

After childbirth, mothers can ask for breastfeeding leave.

Two-hour permits can be granted to full-time employees; one-hour permits can be granted to workers employed for less than six hours per day.

In case of twin childbirth, permits are doubled.

INPS pays for 100% of the salary related to the breastfeeding permits.

MATERNITY LEAVE

CHILD DISEASE LEAVE

Parents can stay home from work if their child is sick, until their child's 8th year of age, if illness is ascertained by proper authorities.

Permits have no limit of time within the 3rd year of age of the child; there is a 5 day maximum (per year per parent) between the 3rd and the 8th year of age of the child.

A self-assessment stating that the other parent is not on permit during the same period is due to the employer. No salary is due to the parent on child disease leave.

MATERNITY LEAVE

PATERNITY LEAVE

INPS provides an allowance also for fathers to some days of leave for their children.

Compulsory paternity leave, in the year 2022, is of up to 10 calendar days, to be used within 5 months from childbirth (or adoption / assignment). 100% paid by social security.

Optional paternity leave can be used in alternative to the maternity leave – it therefore reduces the amount of leave allowed to the mother.

A photograph of a city street scene. In the foreground, there are two-story brick buildings with large, arched windows. The windows have dark frames and some have graffiti on them. In the background, a tall, modern glass skyscraper is visible against a clear blue sky. A white banner with the text "SICK LEAVE" is overlaid across the middle of the image.

SICK LEAVE

SICK LEAVE

SICK LEAVE

Whenever an employed worker is sick, a number of special rules and regulations apply to the relation with the employer.

Some of those rules are related to the calculation of their salary; some are simple obligations to be respected.

SICK LEAVE

SICK LEAVE

In the event of being unable to work, the employee should normally report to management before 9:00 am on the first day of inability to perform their duties.

In a calendar year, employees who are sick will be paid their regular salary by their employers at different percentage rates, depending on the CCNL applied. In order to give an idea of the complexity that these calculation may reach, below you will find an example taken from a commonly applied national contract.

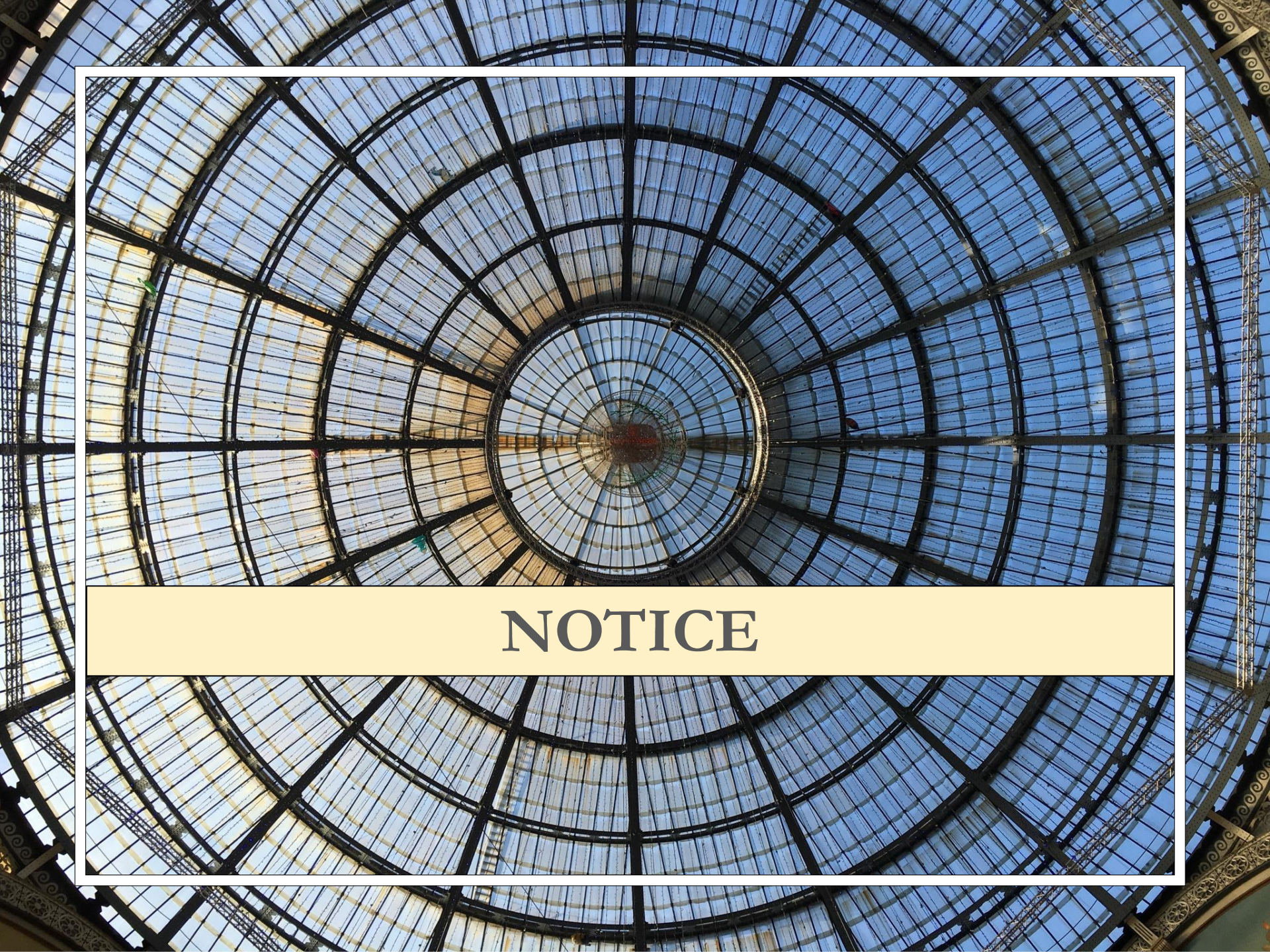
SICK LEAVE

SICK LEAVE

From the CCNL “commercio e terziario”: the employee will be paid at 100% for the first 2 sick calls; at 66% for the 3rd; at 50% for the 4th; at 0% from the 5th on.

Some very specific exceptions apply, depending on the type or the length of the disease and in some cases Social Security pays part of the sick leave.

Pregnant women are exempt from sickness calculations.



NOTICE

NOTICE

NOTICE PERIOD

The employment contract may be prematurely terminated by each of the parties - in writing - with a statutory notice period.

The length of the notice period depends on the national bargaining contract, the level of classification and seniority of service.

The table in the following page provides a general reference, based on a specific national bargaining contract, to be verified in case of need with the current specifications.

NOTICE

NOTICE PERIOD

LEVEL	DAYS		
	Up to 5 years of seniority	Between 5 and 10 years of seniority	More than 10 years of seniority
	Dismissal / Resignation		
Quadro	60/45 days	90/60 days	120/90 days
1st level	60/45 days	45/30 days	120/90 days
2nd level	30/20 days	45/30days	60/45 days
3rd level	30/20 days	30/20 days	60/45 days
4th level	20/15 days	30/20 days	45/30 days
5th level	20/15 days	30/20 days	45/30 days



REIMBURSEMENT OF EXPENSES

REIMBURSEMENT OF EXPENSES

EXPENSE REIMBURSEMENT

When incurring in costs born on behalf of their employer, employees are entitled to receive the reimbursement of such expenses.

To do so, an employee must prepare and file a note of expenses, typically prepared on a company standard template, that will include

- Information on costs (typically, divided by category);
- Means of payment used (personal – hence, to be reimbursed – or corporate – hence, just nominal);
- Info on cash advances received and used;
- Copies of the receipts

REIMBURSEMENT OF EXPENSES

EXPENSE REIMBURSEMENT

Whilst there is no minimum period of relevance or filing of expense claims, those are typically prepared by the employees and approved by the employers (according to their policies) on a monthly basis.

The amounts reimbursed to employees will have to be mentioned on the payslips, for compliance purposes.

REIMBURSEMENT OF EXPENSES

EXPENSE REIMBURSEMENT - EXAMPLE

EXPENSE CLAIM FORM									
INCURRED BY									
ADDRESSEE									
BUSINESS TRIP									
PERIOD	from date:			to date:					
TRANSPORTATION EXPENSES	Date	attach. #	Document type	Euro	CURR. 1	CURR. 2			
MEALS WITH CUSTOMERS	TOTAL TRANSPORTATION EXPENSES			Euro	CURR. 1	CURR. 2			
	Date	attach. #	Document type	Euro	CURR. 1	CURR. 2			
MEALS WITHOUT CUSTOMERS	TOTAL MEALS WITH CUSTOMERS			Euro	CURR. 1	CURR. 2			
	Date	attach. #	Document type	Euro	CURR. 1	CURR. 2			
ACCOMMODATION	TOTAL MEALS WITHOUT CUSTOMERS			Euro	CURR. 1	CURR. 2			
	Date	attach. #	Document type	Euro	CURR. 1	CURR. 2			

TOTAL MEALS WITHOUT CUSTOMERS			
Document type	Euro	CURR. 1	CURR. 2
TOTAL ACCOMMODATION			
Document type	Euro	CURR. 1	CURR. 2
TOTAL OTHER			
SUBTOTAL IN CURRENCY			
	exchange date	exchange curr. 1	exchange curr. 2

<p>CREDIT CARD</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>_____</p> <p>_____</p> <p>_____</p>
---	--

_____ TO BE REIMBURSED
SIGNATURE:
FOR APPROVAL:
DATE OF APPROVAL:

A black and white photograph of a courtyard. In the foreground, there is a rectangular pool of water reflecting the sky. The courtyard is surrounded by a building with a tiled roof and a series of arched windows. The text "PERIODIC REPORTS / GENERAL OBLIGATIONS" is overlaid on a yellow banner across the middle of the image.

**PERIODIC REPORTS / GENERAL
OBLIGATIONS**

PERIODIC REPORTS

THE PERIODIC REPORTS

The employment of an Italian resource entails the preparation and filing of monthly reports to the Italian state.

On a monthly basis, the employer will typically have payment and reporting obligations; on a yearly basis, instead, the yearly obligations are consolidated and drawn onto returns to allow the authorities clear the final positions, in arrears.

MONTHLY REPORTS

THE F24 FORM

- **Local taxes** on salaries [section “SEZIONE IMU E ALTRI TRIBUTI LOCALI”], such as municipal and regional taxes
- **National compulsory insurance** dues [section “SEZIONE INAIL”], which is actually levied on a yearly basis.

SEZIONE IMU E ALTRI TRIBUTI LOCALI

codice ente/ codice comune	codice tributo	rateazione/ massa rif.	anno di riferimento	Importi a debito versati	Importi a credito compensati	n°
017	3802	0005	2022	59,51		
116	3802	0005	2022	21,90		
TOTALE E				183,40F		
						SALDO (E-F) 205,40

SEZIONE ALTRI ENTI PREVIDENZIALI E ASSICURATIVI

INAIL

codice sede	codice ditta	c.c.	numero di ritenuta	causale	Importi a debito versati	Importi a credito compensati	n°
TOTALE I							
							SALDO (I-L)

FIRMA

TOTALE M

SALDO FINALE

EURO 1.139.416,83

ESTREMI DEL VERSAMENTO (DA COMPILARE A CURA DI BANCA/POSTE/AGENTE DELLA RISCOSSIONE)

DATA: 16/06/2023

CODICE BANCA/POSTE/AGENTE DELLA RISCOSSIONE: 03069 09425

Pagamento effettuato con assegno: bancario/postale circolare/vaglia postale

n.ro: _____

tratto / emesso su: _____ cod. ABI: _____ CAB: _____

Autorizzo addebito su conto corrente codice BAN: _____ firma: _____

1ª COPIA PER LA BANCA/POSTE/AGENTE DELLA RISCOSSIONE

MONTHLY REPORTS

THE UNI-EMENS REPORT



The screenshot shows an XML report from INPS (Istituto Nazionale Previdenza Sociale) titled "DENUNCE RETRIBUTIVE E CONTRIBUTIVE INDIVIDUALI MENSILI". The data is for an employee named Ronaldo Cristiano. The XML structure is as follows:

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<ISTAT>52485</ISTAT>
<SedeComp>8100</SedeComp>
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- <DenunciaIndividuale>
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  <TipoCopertura>X</TipoCopertura>
```

Employers are to report to INPS **salary data and information** useful for calculating social security contributions - on a monthly basis.

MONTHLY REPORTS

THE UNI-EMENS REPORT



```
<DenunciaAziendale>
  <TrattQuotaLav>S</TrattQuotaLav>
  <NumLavoratori>9</NumLavoratori>
  <ForzaAziendale>9</ForzaAziendale>
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  </AziendaTFR>
  - <DatiQuadraturaRetrContr>
    <NumDenIndiv>7</NumDenIndiv>
    <TotaleADebito>11075</TotaleADebito>
    <TotaleACredito>11075</TotaleACredito>
  </DatiQuadraturaRetrContr>
</DenunciaAziendale>
```

The report is used to:

- report to INPS the payroll and information that social security uses;
- calculate the amount of social security contributions to pay.

ANNUAL REPORTS

THE YEARLY REPORTS

The Italian payroll year always works on a calendar year basis.

After a year's worth of payroll, employers have to report – both to the authorities and to the employees – on the income generated during the work relation, and on the taxes withheld and paid to the Italian State on the employees' behalf.

The National Accident-on-the-job Institute also requires a yearly report to be filed, with regards to risk coverage and compulsory insurance.

ANNUAL REPORTS

770 FORM

770 form is the form used by withholding tax agents to declare to the Italian State data on tax withholdings made, payments made, and any receivables arising from the yearly calculations.

Taxpayers must file it - electronically - to the tax office by 31 October of the year following the one to which the data contained therein refers to.

ANNUAL REPORTS

CU FORM

Tax withholding agents use the Certificazione Unica form (so-called “CU”), to certify, towards recipients, income from - among others - employment.

The CU form must be issued and sent to the recipient of income by using and filing the electronic forms by 16 March.

ANNUAL REPORTS

AUTOLIQUIDAZIONE INAIL (NAT'L INSURANCE)

Employers are subject to pay accident-on-the-job insurance, and compulsory insurance premiums are due on a yearly basis (during the month of February). By means of a self-assessment process (i.e. “autoliquidazione”) employers report the activities carried out by employees – therefore outlining related risks.

Premiums are calculated on the basis of work risk types, and payment is due on the basis of the previous year's actual salaries.

INAIL premiums can be accrued on a monthly basis, but are paid once a year.

GENERAL OBLIGATIONS

WORKPLACE HEALTH AND SAFETY MEASURES

Companies and professionals that recruit employees, or that use collaborators and workers who operate on their behalf or perform an activity - including training - at their premises, must fulfil numerous requirements in relation to workplace health and safety regulations.

Employer obligations can be significant and complex, given that the health and safety requirements included in Italian Legislative Decree 81/2008 do not take into account the size of workforce.

Non compliance may lead to criminal law regulated consequences.

GENERAL OBLIGATIONS

WORKPLACE HEALTH AND SAFETY MEASURES

Some of those are recapped below, and companies need specific consultants to assist them in setting up the right schemes.

Prevention and Protection Service

Company Doctor

Workers' Safety Representative / Territorial Workers' Safety Representative

Risk assessment document



ITALIAN PAYSリップ EXPLAINED

ITALIAN PAYSALIP EXPLAINED

DETAILS OF ITEMS ON THE PAYSALIP

In the next slides you will find the references to every single field on the payslips, so to be able to read each reference with a closer look at the details.

The standard form or presentation of individual items on a payslip may vary during the course of time, and in case of software changes; the substance of its contents is however standardized and recurrent.

ITALIAN PAYSLIP EXPLAINED



EMPLOYEE REFERENCE #	CODICE DITTA		POS. INAIL		MESE DI RETRIBUZIONE		Sede di		INAIL REFERENCE # AND RELEVANT SEAT																																							
	NAME AND ADDRESS OF THE COMPANY				NAT'L COMPULSORY INSURANCE NO.		PAYSIP MONTH AND YEAR		OUR OUR AUTHORIZATION																																							
SENIORITY FOR LEAVING INDEMNITY PURPOSES	COD. DIP.		COGNOME E NOME		CODICE FISCALE		NATO A		OUR OUR AUTHORIZATION																																							
	EMPLOYEE LAST AND FIRST NAME				EMPLOYEE ITALIAN FISCAL CODE		EMPLOYEE PLACE OF BIRTH		DATE OF BIRTH																																							
EMPLOYEE ADDRESS				CENTRO DI COSTO		SEDE DI LAVORO		CITY WHERE EMPLOYEE WORKS																																								
TOTAL LEAVE DAYS STILL TO BE USED BY EMPLOYEE	ASSUNZIONE	ANZ. CONV. TFR	ANZ. SERVIZIO ANNI	SCADENZA CONTR.	FINE RAPPORTO	CONTRATTO DI LAVORO		DESCRIZIONE QUALIFICA		LIVELLO	% PART TIME																																					
	CONTRACT START DATE			CONTRACT DEADLINE	CONTRACT END DATE	NATIONAL BARGAINING CONTRACT APPLIED		EMPLOYMENT TYPE AS PER NATIONAL CONTRACT		LEVEL	PART TIME % (IF APPL.)																																					
ALREADY USED BY EMPLOYEE	ELEM. RETR. CCNL SALARY ITEMS*																																															
ACCRUED THIS YEAR	FERIE (giorni)			VACATION DAYS			PERMESSI RIDUZIONE ORARIO (ore)			HOURLY LEAVES			PERMESSI EX-FESTIVITA' (ore)			RESIDUAL FROM PREVIOUS YEAR																																
RESIDUAL FROM PREVIOUS YEAR	RES. ANNI PREC.	MATURATI	GODUTI	RESIDUI TOTALI	RES. ANNI PREC.	MATURATI	GODUTI	RESIDUI TOTALI	RES. ANNI PREC.	MATURATI	GODUTI	RESIDUI TOTALI	RES. ANNI PREC.	MATURATI	GODUTI	RESIDUI TOTALI	TOTAL LEAVE HOURS STILL TO BE USED BY EMPLOYEE																															
CONVENTIONAL # OF PAID WEEKS THIS MONTH	MODALITA' DI PAGAMENTO		RIFERIMENTI BANCARI		PERMESSI BANCARE			RES. ANNI PREC.			MATURATI	GODUTI	RESIDUI TOTALI	ALREADY USED BY EMPLOYEE																																		
CONVENTIONAL # OF PAID DAYS THIS MONTH	WAY OF PAYMENT OF SALARY		EMPLOYEE BANK DETAILS								MATURATI	GODUTI	RESIDUI TOTALI	ACCRUED THIS YEAR																																		
# OF WORKED DAYS THIS MONTH	SETT. RETR.	GG. RETRIBUITI	GG. LAVORATI	ORE LAVORATE	SCATTI ANZIANITA' N.	DATA PROSSIMO	RETRIBUZIONE ORARIA		RETRIBUZIONE GIORNALIERA		RETRIBUZIONE MENSILE				DATE OF NEXT SENIORITY INCREASE																																	
# OF WORKED HOURS THIS MONTH	VOCE	DESCRIZIONE			Unita' di misura	Quantita'	Base	TRATTENUTE		COMPETENZE		C	I	N	# OF PAST SENIORITY INCREASES																																	
	SALARY ITEM REF. #	VARIOUS SALARY ITEMS (DESCRIPTION)						AMOUNTS TO BE SUBTRACTED WHEN CALCULATING SALARY (I.E. MUNICIPAL AND REGIONAL TAXES, EXPENSES TO BE REIMBURSED TO THE EMPLOYER, ETC.)		AMOUNTS TO BE ADDED WHEN CALCULATING SALARY (I.E. THE SALARY ITSELF, BONUSES PAID, PAID LEAVE DAYS, BUSINESS TRIPS, FRINGE BENEFITS, ETC.)		ITEMS TO BE CONSIDERED IN SOC. SEC. CALCULATIONS	ITEMS TO BE CONSIDERED IN INCOME TAXES CALCULATIONS	ITEMS TO BE CONSIDERED IN NET SALARY CALCULATIONS																																		
Causale presenze/assenze											1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Totale ore						
Ore lavorate ordinarie											L	M	M	G	V	S	D	L																														

* CCNL SALARY ITEMS MAY INCLUDE:
 1. BASE SALARY
 2. COST OF LIVING ALLOWANCE
 3. ADDITIONAL SALARY COST
 4. LABOUR UNION NEGOTIATED BASE SALARY INCREASE
 5. AD PERSONAM
 6. INDEMNITY DUE IN CASE OF NATIONAL CONTRACT DELAYED RENEWAL

ITALIAN PAYSLIP EXPLAINED

ADDITIONAL LEAVING INDEMNITY TAX BASE

ROUNDED GROSS ON WHICH TO CALCULATE LEAVING INDEMNITY

ROUNDED GROSS ON WHICH TO CALCULATE SOC. SEC. DUES

GROSS ON WHICH TO CALCULATE SOC. SEC. DUES

MONTHLY FIGURES

YEARLY FIGURES

FIGURES RELATED TO LEAVING INDEMNITY CALCULATIONS

NOTES TO THE ABOVE:

- (1) TAX RELIEF FOR EMPLOYEES AS PER BUDGET LAW
- (2) TAX RELIEF FOR SPOUSES
- (3) TAX RELIEF FOR CHILDREN
- (4) TAX RELIEF FOR OTHER FAMILY MEMBERS
- (5) TAX RELIEF FOR OTHER DEDUCTIBLE EXPENSES
- (6) TAX RELIEF FOR RENT OF AN APARTMENT
- (7) ROUNDINGS RELATED TO PAST MONTH'S PAYSLIP
- (8) ROUNDINGS RELATED TO CURRENT MONTH'S PAYSLIP

Causale presenze/assenze		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Totale
Ore lavorate ordinarie		L	M	M	G	V	S	D	L	M	M	G	V	S	D	L	M	M	G	V	S	D	L	M	M	G	V	S	D	L	M	M	ore
																		ATTENDANCE															
IMPONIBILE CONTRIBUTIVO		IMPONIBILE CONTR. ARROT.		RETRIBUZIONE UTILE TFR		CONTRIB. AGG. TFR		ANF		TABELLA		N. COMON.		FIGLIMINORI		L.M. REDDITO		GIORNI		IMPORTO ASSEGNO		TOTALE SPETTANTE TOTAL DUE											
DESCRIZIONE CONTRIBUTO				ALIQ.	IMPONIBILE		IMPORTO		DESCRIZIONE CONTRIBUTO				ALIQ.	IMPONIBILE		IMPORTO		TOTALE CONTRIBUTI															
DESCRIPTION OF SOC. SEC. CONTRIBUTIONS AND SPECIAL "QUADRI" OR "DIRIGENTI" FUNDS (I.E. "ENTE BILATERALE", "QUAS", "QUADRIFOR", "MARIO NEGR", "MARIO BESUSSO", ETC.)				%	AMOUNT ON WHICH CALCULATE SOCIAL SECURITY CONTRIBUTIONS		SOCIAL SECURITY CONTRIBUTIONS		DESCRIPTION OF SOC. SEC., CONTINUED				%	AMOUNT ON WHICH TO CALCULATE SOC. SEC. CONTRIBUTIONS, CONTINUED		SOC. SEC. CONTRIBUTIONS, CONTINUED		TOTAL SOC. SEC. CONTRIBUTIONS															
										INAIL: VOCI DI TARIFFA COMPULSORY NATIONAL INSURANCE CODE																							
IMPONIBILE FISCALE TAXABLE INCOME AT NORMAL TAX RATE		IRPEF LORDA GROSS INCOME TAX AT NORMAL TAX RATE		DETRAZZAV. DIPENDENTE TAX RELIEF (1)		GG		DETRAZIONE CONIUGE TAX RELIEF (2)		DETRAZIONE FIGLI TAX RELIEF (3)		DETRAZIONE ALTRI FAMILIARI TAX RELIEF (4)				IRPEF + IMP. SOST. 10% TOTAL TAX (NORMAL + 10% SPECIAL RATE)																	
DETRAZIONI ONERI TAX RELIEF (5)				IRPEF NETTA NET INCOME TAX, NORMAL RATE				IMPOSTA SOSTITUTIVA 10% IMPOSTA 10% SPECIAL RATE TAXABLE INCOME		IMPOSTA 10% SPECIAL RATE TAX AMOUNT																							
IMPONIBILE FISCALE TAXABLE INCOME AT NORMAL TAX RATE		IRPEF LORDA GROSS INCOME TAX AT NORMAL TAX RATE		DETRAZZAV. DIPENDENTE TAX RELIEF (1)		GG		DETRAZIONE CONIUGE TAX RELIEF (2)		DETRAZIONE FIGLI TAX RELIEF (3)		DETRAZIONE ALTRI FAMILIARI TAX RELIEF (4)				IRPEF CONGUAGLIO INCOME TAX BALANCE																	
DETRAZIONI ONERI TAX RELIEF (5)		DETR. CANONI LOC. TAX RELIEF (6)		IRPEF NETTA NET INCOME TAX, NORMAL RATE				IRPEF TRATTENUTA INCOME TAXES WITHHELD		CREDITO NON RIMBORSATO NON REIMBURSED CREDIT																							
IMPON. LORDO GROSS ANNUAL INCOME		RIDUZIONE L.I. RELIEFS		IMPON. NETTO NET L.I. CALCULATION BASE		%		IRPEF INCOME TAX		IRPEF ANT. / ACC. INCOME TAX ALREADY PAID		TOTALE DETRAZIONI TOTAL TAX RELIEFS		IMPON. ARR. ANNI PREC.		%		IRPEF TFR / ARR.															
TOTALE COMPETENZE TOTAL DUES				TOTALE TRATTENUTE TOTAL WITHHELD AMOUNTS				ARR. PRECEDENTE ROUNDINGS (7)				ARR. ATTUALE ROUNDINGS (8)				NETTO IN BUSTA NET SALARY																	

* - C - Impontabile contributivo; J - Impontabile Ipef; N - Considerato nel netto in busta

PREVIOUS YEARS LEAVING INDEMNITY

INCOME TAXES ON PREVIOUS YEARS LEAVING INDEMNITY

Firma per quietanza _____ SIGNATURE FOR PAYMENT RECEIPT

Data _____ Ora _____

PAYSLIP PRINTING DATE (OFFICIAL AND COMPULSORY)

PAYSLIP PRINTING TIME (OFFICIAL AND COMPULSORY)

ITALIAN PAYSALIP EXPLAINED

PAYSALIP “WALKTHROUGH”

The below slide serves the purpose of familiarizing and understanding the general criteria behind the gross-to-net walk on a payslip.

It represents a snipped portion of a payslip, compared to a simple list of calcs to summarize the salary calculation.

Although items are not explained in detail (the contents is probably not relevant), the general flow helps untangling the basic calculations.

ITALIAN PAYSLIP EXPLAINED

ASSUNZIONE	ANZ. CONV.	ANZ. SERVIZIO	SCADENZA CONTR.	FINE RAPPORTO	CENTRO DI COSTO	SEDE DI LAVORO						
2/05/2022		9										
MODALITA' DI PAGAMENTO		RIFERIMENTI BANCARI		SCRITTA INIZIATIVA	LIVELLO	% PART-TIME						
BONIFICO BANCARIO				N. DATA PROSSIMO 1/06/2024	1							
RATEI	RESIDUI A.P.	MATURATI	GODUTI		RESIDUI TOTALI	MINIMO	TERZO ELEM.	SUPERM.ASSORBIBILI	EL. DISTINTO RETR.			
			A.P.	A.C.		2.157,98000	21,24000	1.237,28000	12,07000			
FERIE (GIORNI)	4,33	9,17	4,33	0,67	8,50							
PERMESSI (R.O.L.) (ORE)	19,67	3,33	4,00		19,00							
EX FESTIVITA' (ORE)	21,33	2,67			24,00							
						RETRIBUZIONE ORARIA	RETRIBUZIONE GIORNALIERA	RETRIBUZIONE MENSILE				
						20,40815	2 155,84409	1 3.428,57				
VOCE	DESCRIZIONE	Unita' di misura	Quantita'	Base	TRATTENUTE	COMPETENZE	C	I	T	N		
0	Retribuzione ordinaria	GIORNI	3 17,000	2 155,84409		4 2.649,35	*	*	*	*		
1	Edr contrattuale - ex accordo 18.5.2021	GIORNI	22,000	0,54773		5 12,05	*	*	*	*		
10	Straordinario diurno (30%)	ORE	27,000	26,53060		6 716,33	*	*	*	*		
200	Ferie godute	GIORNI	1,000									
210	Permessi riduz. orario goduti	ORE	4,000									
230	Festivita'	GIORNI	1,000	155,84409		7 455,84	*	*	*	*		
400	Carenza malattia	GIORNI	2,000	155,84409		8 311,69	*	*	*	*		
410	Integraz.malattia c/ditta	GIORNI	2,000			9 311,69	*	*	*	*		
826	Rata addiz. Comunale aggiunt.				10 37,18					*		
828	Rata Addizionale Regionale				11 69,51					*		
Q T A	SETT. RETR.	GG. RETR.	GG. LAV.	ORE LAV.	C T R	IMPON.CONTRIBUTIVO ANNO	CONTRIBUTI ANNO	IMPON.CONTRIBUTIVO MESE	IMPON.CONTRIB. ARROT. MESE	TOTALE CONTRIBUTI		
	4	26	18	165,00		4.157,00	394,47	4.156,95	4.157,00	12 394,97		
M E S E	IMPONIBILE FISCALE	IRPEF LORDA	DETR. LAV.DIPENDENTE	GG	DETR. CONIUGE	DETR. FIGLI	DETR. ALTRI FAMILIARI	DETR. ONERI				
	3.765,98	1.059,76	43,46	31								
A N N O	IRPEF NETTA	IMPOSTA SOSTITUTIVA 10%	IMPOSTA					IRPEF + IMP. SOST.				
	1.016,30							13 1.016,30				
T F R	RETRIBUZIONE UTILE TFR	CONTR. AGG. TFR	TFR MESE	TFR ANNUO PROG.	F.DO TFR 31/12 AP	ANTICIPAZIONI ANNO	TFR SPETTANTE AZIENDA	TFR A F.DO PENSIONE				
	3.284,78	20,79	222,53	222,53	1.911,25		2.133,78					
A N F	IMPONIBILE LORDO	RIDUZIONE	IMPONIBILE NETTO	%	IRPEF	IRPEF ANT. / ACC.	TOTALE DETRAZIONI	A A P	IMPONIBILE ARRETRATI AP	%	IRPEF TFR / ARR. A.P.	
A N F	TABELLA	N.COMPON.	FIGLI MIN.	LIV.REDDITO	GIORNI	IMPORTO ASSEGNO	T O T	TOTALE COMPETENZE	TOTALE TRATTENUTE	ARR. PRECED.	ARR. ATTUALE	NETTO IN BUSTA
								4.156,95	1.517,96	14 0,11	15 0,12	16 2.639,00

ANNUAL GROSS: € 48,000
NO. OF PAYSLIPS: 14

REF	EMPLOYEE EXAMPLE	02/05/2022
	WORKING WEEK	5 DAYS A WEEK
	DIVIDER	22
1	MONTHLY STANDARD SALARY	3.428,57
2	DAILY SALARY	155,8440909
3	DAYS WORKED IN JAN 2023	17
4	GROSS FOR THE MONTH	2.649,35
5	ADDITION	12,05
6	ADDITION	716,33
7	ADDITION	155,84
8	ADDITION	311,69
9	ADDITION	311,69
10	DEDUCTION	- 37,18
11	DEDUCTION	- 69,51
12	SOCIAL SECURITY	- 394,97
13	TAXES	- 1.016,30
14	PREVIOUS MO. ROUNDING	- 0,11
15	CURRENT MO. ROUNDING	0,12
16	NET SALARY	2.639,00



THE PORTAL

THE PORTAL

<https://www.dgtax.it/website/portale.aspx>

We provide payroll assistance in compliance with the rules and regulations of the Privacy law, by using a GDPR compliant portal to manage the exchange of information with our clients.

Data is shared:

- with a process leader (among the employer's team) to enable the company to have an overview of all the documents of the payroll flow, and
- with each employee (on an individual basis) to share the monthly payslips.

THE PORTAL

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Login credentials are unique and in line with the current privacy regulations.

Information is stored online for 18 months, and accesses are logged to ensure traceability of operations.

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PAYSLIPS

Access our payroll portal from here. Documents will be available on the portal for 18 months; we suggest that you download and save them in a secure place.



E-INVOICES

Access our e-invoicing portal from here. Send, receive, view and archive electronic invoices.



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News and updates from our team of consultants. Constantly updated with the most relevant news.



ATTENDANCE

Upload monthly attendance information for your employees and variable items of their monthly payslips. All just a click away.

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Impostazioni

Ditte







Controllo volumi

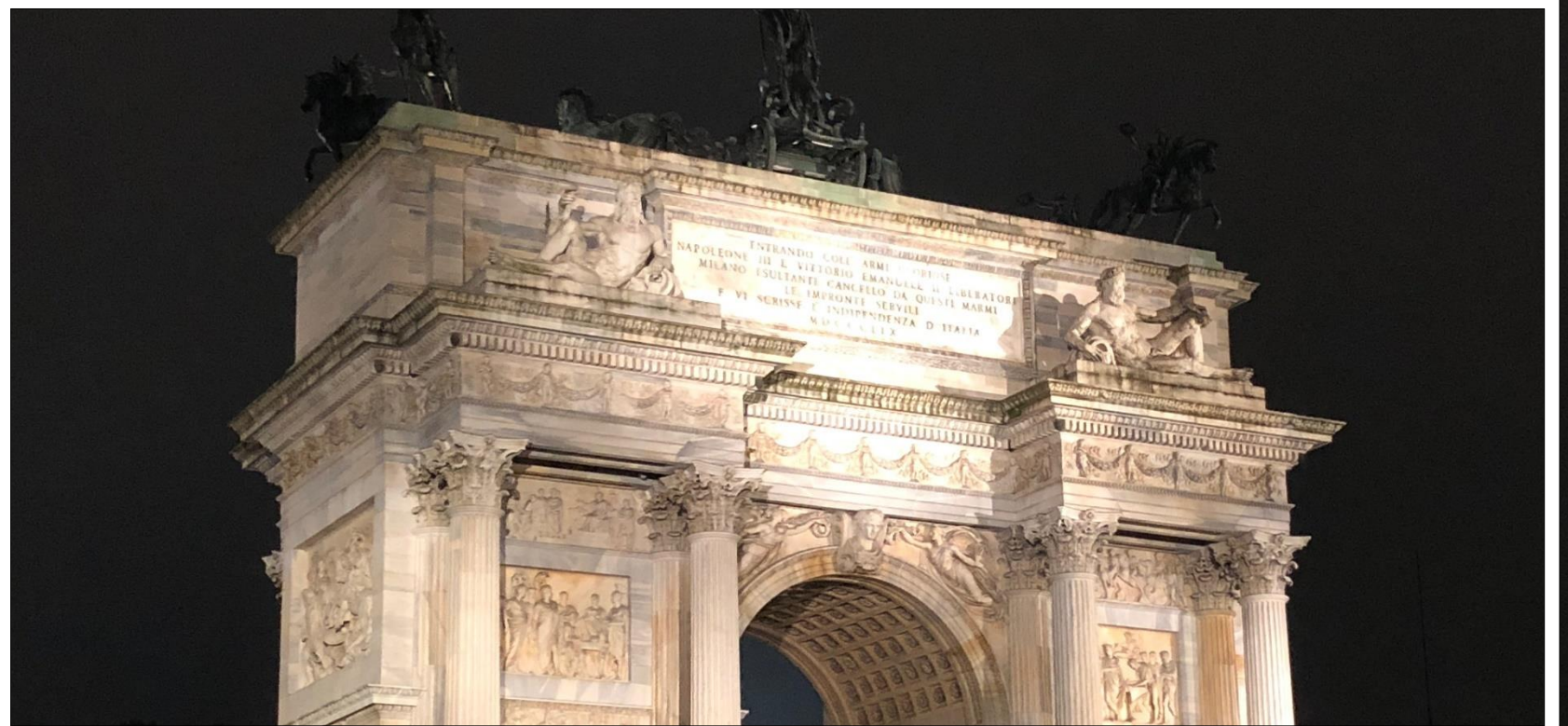
Ricerca

Documenti Ditta: ultimi documenti pubblicati

Nome		Data Pubblicazione	Ultimo Download
 [redacted]	<input checked="" type="checkbox"/>	14/03/2022 11:05	14/03/2022 11:10
 StampaControllo [redacted]	<input checked="" type="checkbox"/>	11/03/2022 15:51	11/03/2022 16:15
 StampaControllo DM10 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 15:51	11/03/2022 16:16
 StampaControllo DM10 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 15:51	11/03/2022 16:16
 Dist. netti [redacted]	<input checked="" type="checkbox"/>	11/03/2022 12:28	11/03/2022 13:34
 F24 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 11:37	11/03/2022 13:35
 LUL [redacted]	<input checked="" type="checkbox"/>	11/03/2022 11:37	11/03/2022 13:37

Documenti Dipendente: ultimi documenti pubblicati

Nome		Data Pubblicazione	Ultimo Download
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 15:10	14/03/2022 09:36
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 15:10	14/03/2022 09:36
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 14:58	11/03/2022 15:25
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 14:58	11/03/2022 15:25
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 14:58	11/03/2022 15:25
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 14:58	11/03/2022 15:25
 [redacted]	<input checked="" type="checkbox"/>	11/03/2022 14:58	11/03/2022 15:25



FAQ



FAQ

Q. What information do you need to register our entity within your system and with the authorities?

A. It depends on what entity we need to register. We'll need one or more official documents stating:

the full entity name, including acronyms

the legal registered address

the name and address of a legal representative and/or signer

VAT registration number, where applicable

a registration resolution signed by the BoD

FAQ

Q. How long does it normally take to complete the registration process with the authorities, in order to be able to employ personnel in Italy?

A. Once it is clear what form of registration is required and needed by your company in Italy (i.e. a representative office, a branch or a subsidiary), given the fact that the registration processes involves third parties and government entities which will not - by experience - respond promptly, it is a realistic estimate to say that it may take about one month to complete.

FAQ

Q. Someone already works for us in Italy, but we have not gone through the registration process. What should we do?

A. You should register as soon as possible, as your position is not law compliant.

We will have to review anything that has been done previously and try to limit the possible areas of non-compliance.

FAQ

Q. We are hiring a new employee. What do you need to know and when?

A. We need to receive the following information, at least a week prior to the starting date of the employee:

- i. a copy of their valid and legible proof of ID;
- ii. a copy of their Italian fiscal code;
- iii. details on their residence address;
- iv. a signed copy of the employment contracts;
- v. any other item that the company will want to include in the contracts (for example, secrecy clause, internal company policies, signed by the employees).

FAQ

Q. How should we deal with the payment of anything that is due in Italy (i.e. Italian taxes on labor law, our employees' salaries)?

A. We can help you open an Italian bank account through which you can pay the employees' salaries.

You can give us a proxy to pay Italian taxes from your bank account to the Italian authorities – we will have no other access to that account but to pay taxes – and won't need to worry about anything else but to make sure that there are enough funds on the account.

FAQ

Q. I have not included a salary item in the information provided to you this month. What can we do?

A. We can very simply make an adjustment to the next pay slip to include any item that has been left out from the current month payroll run.

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