



T.C.E.D. SRL - PAYROLL

LABOUR LEGISLATION UPDATES

03/2013

Contributions and taxation

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Contributions and taxation

1. **Recruitment of workers registered in the "small mobility" list: suspension of contribution benefits with retroactive effect**

The possibility to be registered in the mobility list for workers dismissed for just cause was not extended for the year 2013 (except for those dismissed under collective "mobility") and there is no expense coverage to finance the respective incentive contributions. Therefore, for the year 2013, it will no longer be possible to benefit from the contributions prescribed by law no. 223/1991.

As it is no longer possible to register in the list of dismissed workers due to just cause as of 01/01/2003, the incentives cannot be paid for any registrations made during the year.

Without any directives on the part of the Ministry, the INPS (National Institute for Social Security) has ordered the suspension of the incentives even for **contracts drawn up by 31/12/2012**, including those for conversions to fixed-term contracts of workers from the so-called small mobility list.

If the Ministry does not finance said incentives by 31 May 2013, INPS will initiate measures to recover the contributions benefited as of this year.

Given the severity of the measures taken by INPS whose intention is to revoke incentives to which employers have legitimately benefited from by virtue of applicable regulations upon recruitment of workers, it must be noted that as of today, unfortunately it is not possible to provide precise information owing to the current institutional conflict.

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It is the Firm's responsibility to monitor the progress of the procedures over the next months, as the repayment of the contributions for 2013 on the part of INPS as of June may be demanded.

2. Supplemental ASpl contribution for dismissed workers

After the reform of Fornero, the payment of a supplement contribution to INPS is required in case of dismissal.

The contribution should be paid for all cases of a discontinuance of fixed-term employment due to causes other than:

- resignations (except for resignations for just cause or maternity leave);
- consent termination (except for those deriving from reconciliation procedures with the Territorial Employment Office, including transfers of employees to other branches, 50 km away from their residence)
- deceased worker.

The contribution equals to 41% of the maximum monthly ASpl (Euro 1,180 for 2013), for every twelve months of the worker's seniority in the company in the past three years and hence a value of approximately:

- Euro 483.80 in case the worker has a seniority up to one year;
- Euro 1,120.00 for seniority exceeding one year and up to two years;
- Euro 1,451.00 for workers who have 36 months of seniority in the company.

For employment contracts less than 12 months, the contribution must be proportioned to the length of employment (number of months) thereby considering a whole month the month in which the employee worked for at least 15 calendar days.

The Ministry of Labour has specified that the payment of the contribution must be paid by no later than the 45 days from the end of the month in which the employment is terminated.

As for employment discontinuances between January and March 2013, the payment can be made without ancillary expenses within 16 June (third month after the emanation of the INPS letter of notice).

Updates on collective agreements

1. Service and Commerce sector: new minimum allowances

The table below outlines the minimum allowances effective as of 1 of April.

Rank	Minimum	(Contingenza) COLA
Quadri	1.721,29	540,37
I	1.550,54	537,52
II	1.341,21	532,54
III	1.146,37	527,90
IV	991,46	524,22

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V	895,73	521,94
VI	804,18	519,76
VII	688,48	517,51
Sales agents 1	935,91	530,04
Sales agents 2	784,12	526,71