

INJURIES AT SCHOOL: INSURANCE COVERAGE EXTENDED.



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LAW

Extension of coverage of worker insurance for students.

The legislation has provided for the extension of protection for work-related injuries to students, particularly those on school-to-work programmes (alternanza scuola lavoro), and the extension of accident protection to pre-school children. Here is a summary of the legislation focusing on the changes that apply for the new school year.

EXTENSION OF COVERAGE FOR STUDENTS

Extension of insurance coverage to students and staff of the national education system, vocational tertiary education and higher education (INAIL Circular no. 45 of 26 October 2023)	Insurance coverage prior to Art. 18 of Decree Law no. 48 of 4 May 2023	Experimental approach for the 2023/24 school year
INAIL insurance coverage	Pupils and students are insured by the National Insurance Institute for Industrial Accidents (INAIL) from primary school onwards and are covered only in the event of injury during technical-scientific experiences, work placements and practical exercises, including exams. Physical education (exercise and sports science), computer literacy and foreign language practice involving electrical machines, educational trips or other trips to supplement preparation and organised by schools as part of their educational programme are categorised as practical exercises.	Pre-school children, who were previously excluded, will now be covered. The insurance extends to learning activities, thus overcoming the previous limitation of coverage being limited to technical and scientific experiences, practical exercises and work placements. The INAIL insurance covers all cases of harm (occupational accidents and diseases) that can be attributed to the places where the insured activity is carried out and their appurtenances (e.g. colliding with furniture, equipment and other similar incidents that occur on school premises, slips and falls on a floor, stairs, in bathrooms, in the yard, etc.). This includes all activities organised and authorised by education and training institutions (schools), such as canteens, leisure activities, educational trips, educational excursions, guided tours, trips to help learning in a specific subject and recreational sports activities (youth games).

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Commuting injuries	Commuting injuries are excluded.	Commuting injuries are excluded from the insurance coverage, with the exception of those injuries which, within the framework of the transversal skills and guidance learning pathways referred to in Article 1, subsection 784 of Law no. 145 of 30 December 2018, occur during the journey between the school where the student is enrolled and the place where the work placement takes place.
Premium	<p>For the 2022/23 school year, the annual premium per person, referring to the insurance of pupils and students at all levels of schools or institutions, non-governmental, assigned to technical-scientific experiences, practical exercises or work placements was €2.92.</p> <p>On the basis of the notification of 30 November, INAIL sends a settlement premium request, which is calculated by multiplying the total number of students by €2.92 and deducting from this amount any amount already paid as an advance for the same year.</p>	<p>As a result of the extension of the protection provided by Article 18 of Decree Law no. 48 of 4 May 2023, the amount of the special unitary premium has been set at €9.87 per pupil/student, to which the 1% additional payment should be added. For non-governmental schools and educational institutions of all grades and levels that already have a company code and a special policy for pupils and students, INAIL sends advance premium payment requests for the 2023/24 school year with the relevant calculation indications, conditions and payment methods.</p> <p>The premium deadline is 16 November 2023.</p>

FRINGE BENEFITS

Fringe benefits tax exemption up to €3,000: revenue agency clarifications & single certificate drafting.

The Revenue Agency (Agenzia delle Entrate) has specified that the obligation to complete the “Spouse and dependants” section (Dati relativi al coniuge e ai familiari a carico) of the Single Certificate applies only in certain situations.

As such, the need to disclose such information exists in the following cases:

- Request from the employee to the withholding agent (e.g. the company), at the time of settlement, for recognition of a deduction for expenses incurred on behalf of a child (e.g. medical expenses)
- Allocation of benefits for dependent children, when calculating the regional additional tax
- Application of the €3,000 exemption limit on the value of goods sold and services provided, including reimbursement of household utilities, to employees with dependent children when determining taxable income for 2023.

This does not change the fact that it is still useful for the tax authorities to obtain the data via the Single Certificate if the withholding agent has the data in question or has no particular difficulty in obtaining it.

In the third case – increasing the tax-free limit for social benefits for employees with dependants to €3,000 – the Italian Social Security Institute (INPS) has provided useful instructions on how to make social security reconciliation and settlement payments. INPS has pointed out that if the exemption limit is exceeded, the employer must ensure that the total value is subject to tax, not just the part that exceeds the exemption limit. Finally, for the fuel voucher, INPS indicated that in 2023, the exemption of up to €200 will only be recognised for tax purposes and not for contributions. As a result, the value of any vouchers granted in 2023 will be included in the calculation of employee income for the purposes of contribution payments.

Whistleblowing: reminder of obligations in december 2023.

Please note the deadline for complying with the whistleblowing rules is 17 December 2023. Companies with at least 50 employees on open-ended or fixed-term employment contracts and companies operating in the financial or banking sectors, regardless of their size, that have adopted the organisational model required by Legislative Decree 231/2001 are subject to this regulation.

The purpose of this is to bring to light (non-personal) wrongdoings of various kinds that have come to the attention of an employee, contracted staff member, trainee or volunteer in the context of the work, such as:

- Breaches of Italian or European regulations that harm the public interest or the integrity of the public administration or a private entity
- Administrative, accounting, civil or criminal offences.

Compliance includes a number of initiatives aimed at empowering individuals to make a whistleblowing report, which must be anonymous. These include the need to establish an anonymous reporting channel, informing employees, training designated individuals (where internal), drafting company rules and updating the privacy policy.

Importantly, the regulations extend to persons employed or on contracts in companies that are not obliged to activate the whistleblowing channel because they have less than 50 employees, as they use the external National Anti-Corruption Authority (ANAC) channel for reporting.

Pending further clarifications that will hopefully be provided, the number of employees is to be counted in relation to the calendar year preceding the current one, using the average number of employees as of 31 December (2022 for existing companies, from 2023 for newly established ones), as per Chamber of Commerce records.

Thus, the calculation is based on individual work units and does not factor in part-time on a proportional basis, fixed-term contracts for the duration of work and contracts that are routinely excluded by the regulations (see apprentice contracts).

EUROPEAN COMMISSION

European commission: extension of the temporary framework until 30 june 2024.

The European Commission has adopted an amendment to the temporary crisis and transition framework (called the “Temporary Framework”) for state aid. In particular, a six-month extension (until 30 June 2024) of the Temporary Framework’s exceptional state aid rules was announced on 20 November.

This partial modification will allow Member States to maintain their support schemes in the coming period in case some companies continue to be affected by the economic disruptions caused by the Russia-Ukraine conflict.

At the same time, it will give Member States more time to implement any measures that might be necessary by facilitating the practical adoption of the available support measures.

CONTRIBUTION RELIEF

Contribution relief for southern Italy: extension to 30 june 2024 coming soon.

In a note dated 22 November 2023, the Ministry of Labour announced the possibility of extending the Contribution Relief for Southern Italy until 30 June 2024.

The relief was due to expire on 31 December 2023, having been extended for this year following the authorisation from the EU Commission.

Although the measure is planned to continue until 2029 and falls under ‘state aid’, it needs to be approved by the EU Commission to become operational.

COLLECTIVE LABOUR AGREEMENT RENEWALS

CREDIT COLLECTIVE

CREDIT COLLECTIVE labour agreement.

On 23 November 2023, the renewal of the Italian Banking Association (ABI) Credit Collective Labour Agreement was signed. The main changes are shown below:

a) Minimum wage increase of a total of €435.00 gross, calculated at the 4th level (3rd area), to be divided into 4 tranches:

- December 2023
- September 2024
- June 2025
- March 2026.

A table showing the forecast gross monthly increases for each tranche and level is provided.

Importantly, the amount of this increase can be absorbed by other discretionary salary elements (so-called superminimi assorbibili) or prepayments of future contractual increases.

Level	Monthly increase from 1 st July 2023	Monthly increase from 1 st September 2024	Monthly increase from 1 st June 2025	Monthly increase from 1 st March 2026	Total
Man. 4 th Level	€ 335,92	€ 134,37	€ 67,18	€ 47,03	€ 584,50
Man. 3 rd Level	€ 291,88	€ 116,75	€ 58,38	€ 40,86	€ 507,87
Man. 2 nd Level	€ 277,07	€ 110,83	€ 55,41	€ 38,79	€ 482,10
Man. 1 st Level	€ 264,07	€ 105,63	€ 52,81	€ 36,97	€ 459,48
3 rd Area 4 th Level	€ 250,00	€ 100,00	€ 50,00	€ 35,00	€ 435,00
3 rd Area 3 rd Level	€ 215,68	€ 86,27	€ 43,14	€ 30,20	€ 375,29
3 rd Area 2 nd Level	€ 203,75	€ 81,50	€ 40,75	€ 28,53	€ 354,53
3 rd Area 1 st Level	€ 193,32	€ 77,33	€ 38,66	€ 27,06	€ 336,37
Unified Area (former 1 st and 2 nd professional area)	€ 174,79	€ 69,92	€ 34,96	€ 24,47	€ 304,14

CREDIT COLLECTIVE

b) Payment of a lump sum amount for the arrears from July 2023 to November 2023, in the December 2023 pay cheque. This amount is payable to employees in service on 23 November 2023, is pro-rated in the case of part-time work and has an impact on the calculation of severance pay. The table below shows the amounts of the lump sum payment:

LEVEL	LUMP SUM PAYMENT
Man. 4 th Level	€ 1.679,60
Man. 3 rd Level	€ 1.459,40
Man. 2 nd Level	€ 1.385,35
Man. 1 st Level	€ 1.320,35
3 rd Area 4 th Level	€ 1.250,00
3 rd Area 3 rd Level	€ 1.078,40
3 rd Area 2 nd Level	€ 1.018,75
3 rd Area 1 st Level	€ 966,60
Unified Area (former 1 st and 2 nd professional area)	€ 873,95

- c) From July 2023, the reintroduction of severance pay calculated on all salary elements and not just on certain items, as agreed in 2012.
- d) From July 2024, working hours will be reduced to 37 hours per week with the same pay.
- e) Integration of up to 100% of maternity benefits, not only for 5 months but also for periods of early absence (so-called risk pregnancies).
- f) Increase by 50% of the duration of the protected period in the case of severe disability recognised under Article 3, subsection 3 of Law 104/1992.
- g) Increase in the amount of meal vouchers to €4.00 per day for all workers except 3rd and 4th level middle managers.
- h) Increased amounts to support the recruitment of women, people with disabilities, young people, the long-term unemployed and workers from the southern regions, with a specific additional increase for assignments in the same province of residence.
- i) From 2024, increase in the number of paid training hours that can be taken during working hours. The number of compulsory training hours per year remains at 24, but the number of additional training hours paid for by companies is increased (from 8 to 13 hours per year).

MINING COLLECTIVE LABOUR AGREEMENT

MINING Collective Labour Agreement - minimum wage increase.

From 1 December 2023, base pay will increase. As a result of this change, the new gross monthly salaries are below. It should be noted that this increase can be absorbed.

Level	Total
1 Super	€ 2.910,54
1	€ 2.868,45
2	€ 2.655,52
3	€ 2.362,45
4	€ 2.142,23
5	€ 2.023,19
6	€ 1.907,63
7	€ 1.788,42
8	€ 1.646,10

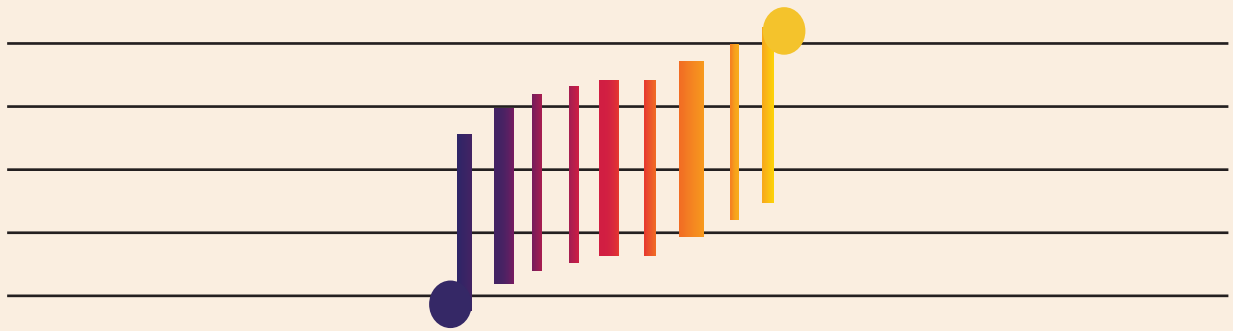
COMMERCIAL EXECUTIVES LABOUR AGREEMENT

Commercial executives labour agreement.

From 1 December 2023, the minimum wage will increase by an average of €150.00 gross per month. This increase may be fully absorbed by discretionary salary elements (so-called superminimi assorbibili) or advances on future contractual increases granted by the company after 31 December 2019.



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