



NEXI^{STEPS}



LABOUR NEWSLETTER - FEB 2/22

**2022:
a journey of
change.**



MILANO - SESTO SAN GIOVANNI - ROMA

CF/P.IVA 10264100966 - Tel +39.02.45.47.69.50

SUMMARY

LAW

- 1) Inps separate management scheme: new rates
- 2) New maximums and minimums for 2022
- 3) Extension of special conditions for the south and hiring until 30/06/2022
- 4) Deduction reminder - new family allowance
- 5) "Facilitated" wage guarantee schemes for tourism companies until 31 march 2022
- 6) Contribution relief for new hires in tourism and spa industries

COLLECTIVE LABOUR AGREEMENT RENEWAL

- 1) Telecommunications collective labour agreement

LAW

Inps separate management scheme: new rates.

SEPARATE MANAGEMENT SCHEME

The 2022 Budget Law sets out an increase, from 1 January 2022, in the full contribution rate for people doing outsourced work on a continuous basis (lavoratori parasubordinati) who are not enrolled in other mandatory pension schemes granting the right to the unemployment allowance. This rate has thus increased from 0.5% to **1.31%**.

This means the full rate for workers in the separate management scheme (largely company directors, people on coordinated continuous contracts and so on who are not enrolled in complementary pension schemes) is **35.03%**, of which 1/3 is paid by the worker and 2/3 by the company.

New contribution maximums and minimums for 2022.

MAXIMUMS AND MINIMUMS

On 28 January 2022, the Italian Social Security Institute (INPS) published a circular indicating the new minimum and maximum amounts applicable for 2022.

This table shows the key amounts to use in calculating the taxable amount for IVS (pension) contributions:

Daily minimum for all employees (to be calculated proportionately for part-time workers)	€ 49,91
Daily minimum for conventional wages	€ 27,73
Annual contribution maximum	€ 105.014,00
Annual remuneration subject to the additional 1% rate	€ 48.279,00 to be recalculated on a monthly basis with a ceiling of € 4.023,00

SOCIAL SECURITY RELIEF

Extension of social security relief until 30/06/2022.

The European Commission - as subsequently confirmed by the Italian Social Security Institute (INPS) on 26 January 2022 - has approved the extension until 30/06/2022 of the Contribution Relief for Southern Italy, the Incentive for Women and the Relief for People Under 36.

Here are the basics of these facilities:

- **Contribution Relief for Southern Italy:** companies receive relief of 30% of welfare contributions for employees they hire on open-ended contracts in the Italian regions of Abruzzo, Basilicata, Calabria, Campania, Molise, Apulia, Sardinia and Sicily.
- Hiring incentive:
 - a) **women of any age who have not had regular paid employment for at least six months, residing in disadvantaged areas;**
 - b) **women of any age who have not had regular paid employment for at least six months, employed in a profession or economic sector characterised by a gender employment gap exceeding 25%;**
 - c) **women of any age who have not had regular paid employment for at least twenty-four months:** companies receive 100% relief on the contributions payable for a fixed-term contract for up to 12 months, or for 18 months when hiring a woman on an open-ended contract or transforming a contract to an open-ended one, up to a maximum of €6,000 annually.
- **Relief for People Under 36:** companies receive 100% relief, for up to €6,000 annually, for hiring young people under the age of 36 on open-ended contracts or transforming contracts into open-ended contracts, provided such people have never before had an open-ended employment contract.

Reminder of tax deductions - family allowance.

On 1 March 2022, the new “Single Family Allowance” comes into effect, replacing a series of previous measures, including the “household allowance” and the deductions for dependent children under 21. As such, the old items will no longer appear on payslips.

It would be a good idea to inform employees of this in advance. As such, we are annexing an informative letter that you can freely use.

From 01/01/2022, not only are changes being introduced for the rates and brackets for personal income tax (IRPEF) along with the methods for managing supplemental income (see the previous Newsletter), but also for employed work.

In particular, the **deductions on employment or similar income** have been increased to “absorb” the €100 known as the “Renzi” bonus (or “supplemental income”).

The new deductions for employee income will be calculated as below.

INCOME	AMOUNT OF THE DEDUCTION FOR EMPLOYEE'S INCOME
Up to 15.000€	1,880 (not less than 690 and, if on a fixed term contract, not less than 1,380)
From 15.000 to 28.000€	$1,910 + 1,190 \times (28,000 - \text{income}) / (28,000 - 15,000)$
From 28.000€ to 50.000€	$1,910 \times (50,000 - \text{income}) / (50,000 - 28,000)$
Over 50.000€	0

These deductions are further increased by €65 when total income is between €25,000 and €35,000.

On the other hand, in relation to **self-employed, business and similar income**, the deductions will be calculated as follows:

INCOME	AMOUNT OF THE DEDUCTION FOR SELF-EMPLOYED/BUSINESS INCOME
Up to 15.000€	1.265
From 15.000 to 28.000€	$500 + (1,265 - 500) \times (28,000 - \text{income}) / (28,000 - 5,500)$
From 28.000€ to 50.000€	$500 \times (50,000 - \text{income}) / (50,000 - 28,000)$
Over 50.000€	0

“FACILITATED” WAGE GUARANTEE

“Facilitated” wage guarantee schemes until 31 march 2022 - tourism industry and similar.

The Government has definitively confirmed the COVID-19 wage guarantee schemes will not be extended, but from January 2022 all requests for such schemes must be made using the standard procedures.

The new Support-three Decree (Sostegni-Ter) has, nonetheless, provided wage guarantee schemes at better conditions than the ordinary ones for those companies whose economic activity (ATECO) codes are included in the table below.

In practice, those employers who suspend or reduce activities from 1 January 2022 until 31 March 2022 are exempt from paying the contribution addition, when using a wage guarantee scheme, that is normally as follows:

- 9% for the basic scheme (cassa integrazione);
- 4% for the Salary Integration Fund (FIS).

TOURISM AND RECREATIONAL ACTIVITIES	
Accommodation	55.10 - 55.20
Travel agencies and tour operators	79.10 - 79.20 - 79.90
Food service/catering	56.10.5
Catering for events and banqueting	56.21.0
Canteens, contractually ongoing catering services	56.29
Bars and the like, without hot food options	56.30
Dining establishments with service	56.10.1
Amusement and theme parks	93.21
Spas	96.04.20
Discos, dance halls, nightclubs and similar	93.29.1
Games rooms and billiards	93.29.3
Other entertainment activities	93.29.9
OTHER ACTIVITIES	
Land passenger transport	49.31 - 49.39.09
Management of bus stations	52.21.30
Management of funiculars, ski lifts and chair lifts	49.39.01
Radio cab service activities	52.21.90
Museums	91.02 - 91.03

TOURISM AND SPA INDUSTRIES

Contribution relief for new hires in tourism and spa industries.

The Support-Three Decree (Sostegni Ter) has introduced relief for hiring people from 1 January to 31 March 2022 for agencies in the tourism and spa industry.

The relief is equal to:

- 3 months, for hiring people on fixed-term or seasonal work contracts;
- 6 months for transforming a fixed-term employment contract into an open-ended employment contract.

The maximum amount of relief is €8060 annually, to be recalculated on a monthly basis, factoring in any part-time percentage.

The Italian Social Security Institute (INPS) still needs to send out a circular indicating how this relief can actually be sought.

COLLECTIVE LABOUR AGREEMENT RENEWAL

TELECOMMUNICATIONS

Lump sum pay-out

Companies that provide CRM/BPO services whose financial year ends in December have to pay, with the pay for February 2022, the second portion of the gross "lump sum pay-out" of €225.00 for employees on open-ended contracts working at the company who have more than twelve months of seniority at the time of the payment.

This amount:

- is calculated proportionally for part-time workers;
- is not included in the Severance Pay (TFR) calculation and it includes all direct and indirect statutory and contractual salary obligations.

Those companies that provide CRM/BPO services whose financial year ends in March have to pay the second portion of this amount with the pay in April 2022, at the same conditions as indicated above.

Industry Pay Item

From April 2022, the industry pay item (Elemento Retributivo di Settore - ERS) will be increased. This increase will not absorb any individual extra allowances over minimum pay.

The amounts for the industry pay item are as follows:

Level	Amount
1	20,66
2	24,40
3	27,64
4	30,64
5	34,00
5.5	35,59
6	41,61
7	46,75
Middle Manager	46,75

Minimum Pay Guarantee

With the pay due in April 2022, companies without second tier agreements for results bonuses must pay a gross annual amount of €260.00 to employees on open-ended contracts who have not received, during the previous year, other pay items in addition to those in the relevant collective labour agreement.

For those cases where there are additional pay items (over and above those in the collective labour agreement), then this amount shall be reduced proportionally so the total for these is at least €260.00.

The Minimum Pay Guarantee amount is paid pro-rata on the basis of the number of paid months worked in 2021 at the company. For portions of months exceeding fifteen days, those months shall be considered as whole months.

The amount shall be recalculated proportionally for part-time employees.

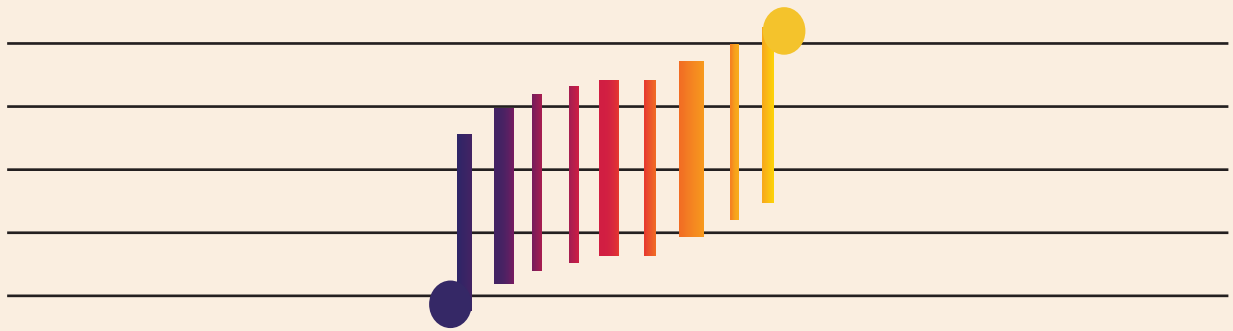
Base Pay

From 1 April 2022, base pay will increase on average by €21.00 gross, calculated based on level 5. This change means gross monthly pay for average level 5 will be €1,303.32.

These increases will not absorb any individual extra allowances over minimum pay.

Here the new base salary provided per employment level:

Level	Minimum
7	1.791,59
Middle Manager	1.791,59
6	1.593,64
5.5	1.364,03
5	1.303,32
4	1.174,98
3	1.056,63
2	931,81
1	789,76



2022: A STAGE AT "LA SCALA" IN MILAN.