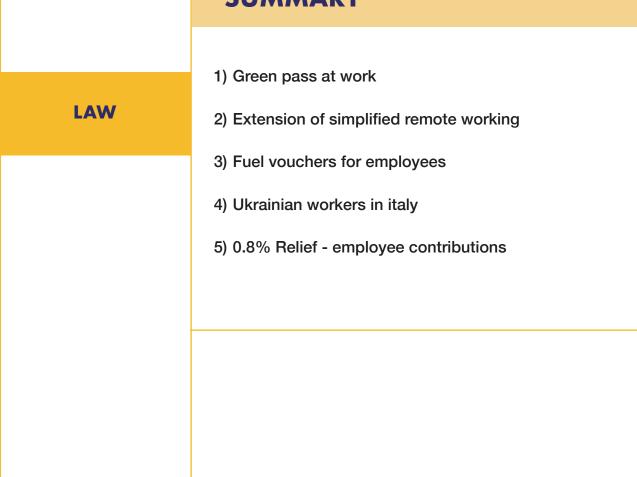


31/03 New Covid Decree. On the scent of spring again.



SUMMARY



Green pass at work.

GREEN PASS AT WORK

From 1 April 2022, for all workers, including those aged over 50, it is only necessary to have a basic green pass to enter the workplace (such passes can be obtained via vaccination, recovering from Covid-19 or a negative PCR or antigen test). Workers over 50 no longer need to be able to produce the "super" green pass.

The need to have any form of green pass to enter a workplace will cease on 1 May 2022.

Extension of simplified remote working.

REMOTE WORKING

The simplified system for working remotely (or Smart Working, as it is often called) has been extended until 30 June 2022. As such, the standard rules, including the need for an individual agreement, will only return on 1 July 2022. Notably, the Decree did not include an extension for remote working (or smart working) for so-called fragile workers.

Fuel vouchers for employees.

FUEL VOUCHERS FOR EMPLOYEES

The so-called Energy Decree sets out, for 2022, that private companies can provide their employees with tax-free fuel vouchers, up to an annual maximum of €200 per worker. Such payments are entirely up to the company, and not linked to any structured corporate welfare plans.

They are in addition to the tax and contribution free €258 annually available for providing workers with certain goods and services.

UKRAINIAN WORKERS IN ITALY

Ukrainian workers in italy.

Given the emergency created by the Russia-Ukraine war, Ukrainian citizens are allowed to enter Italy and apply for a visitor's permit of stay for temporary protection.

Please note that ordinary rules governing work allow people who apply for such protection to start working 60 days after an application for international protection has been made, until the relevant commission makes its decision on the application.

As an exception to these rules, Ukrainian citizens are allowed to hold normal jobs as employees, seasonal workers or self-employed persons simply having submitted an application for the aforementioned permit of stay.

0.8% Relief - employee contributions.

EMPLOYEE CONTRIBUTIONS

The 2022 Budget Law introduced an exemption of 0.8% for the contribution payable by a worker for 2022.

On 22 March, the Italian Social Security Institute (INPS) published the implementing circular that sets out the characteristics of and requirements for accessing this exemption.

In particular, all employees are eligible for this reduction, including apprentices, but excluding domestic workers, provided their monthly taxable salary does not exceed €2,692.00. This benefit has also been extended to the 13th month's salary paid in December and any portion paid out during the year in case of termination of employment.

Where a collective labour agreement requires a worker to be paid additional monthly salaries (e.g. 14th), these are not eligible for the exemption.

Should remuneration exceed the maximum threshold, the reduction will not apply only for the month in which the threshold is exceeded.

Any workers entitled to this benefit can be reimbursed for any excess contributions they paid from January to the date of application of the relief, by May 2022.





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