

**One-off allowance.
200 good reasons.**



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LAW

ONE-OFF ALLOWANCE

One-off allowance of €200.

The Government has decided on a one-off payment of €200 for full and part-time employees on open-ended and fixed term contracts. This allowance is payable to staff whose salary (understood as the amount used to calculate social security contributions) does not exceed €2,692 and who have used, for at least one month in the first four months of 2022, the 0.8% exemption on the monthly social security (INPS) contribution.

This allowance shall be paid by employers in July 2022, subject to the employee in question submitting a statement indicating he or she does not receive any of the following:

- one or more pension benefits from any compulsory social security scheme, a social pension or allowance, a pension or allowance for disability or being blind, deaf and dumb, or any bridging pension benefits;
- a payment by the State to reach a guaranteed minimum income, the so-called "citizen income" (this refers to the household).

Moreover, this bonus allowance:

- can only be paid to an employee once, even if they do multiple jobs;
- cannot be transferred, assigned or pledged, and it does not form part of income for tax or contribution purposes;
- it is offset by the company as part of the UNIEMENS contribution declaration.

If it is found, when the tax and contribution settlements for 2022 are completed, that the bonus allowance has been unduly used, the amount paid out shall be withheld according to the methods to be indicated in a regulation that is in the process of being issued.

Until such time as the implementing circular is issued, it is also important to bear in mind this is a Decree Law and so it has to be ratified to become Law, which might mean the original terms are amended. As for the timing for paying this amount, please note the period indicated by the Legislator: "in July". As such, the necessary instructions from the Italian Social Security Institute (INPS) should be on their way, partly to

ONE-OFF ALLOWANCE

answer questions about how to manage this bonus for any employees who commenced or terminated a job in the first half of 2022.

We have annexed a draft document that could be used by employees to make the required statements.

The bonus is also payable to unemployed people who receive the NASPI allowance or the so-called citizen income and, always within the €35,000 income threshold, to those who do the following jobs, although in these cases one has to apply directly to INPS, which will make the payment if it is due.

- a) People on so-called contracts for continuative and coordinated services;
- b) Domestic workers;
- c) Seasonal workers, intermittent (or on-call) workers, and workers enrolled in the Performing Arts Pension Fund provided they performed for at least 50 days in 2021;
- d) Self-employed casual workers if not enrolled in any other compulsory pension schemes and with at least one monthly contribution in 2021;
- e) Self-employed workers.

Periodic report on equal opportunities.

EQUAL OPPORTUNITIES

The guidelines for drafting the two-yearly report on the balance between male and female staff (equal opportunities report) have been published. This is a mandatory requirement for all companies with over 50 employees and it must cover the two-years of 2020 and 2021. The report must be submitted via the ClicLavoro website between 23 June 2022 and 30 September 2022.

Companies that fail to meet these deadlines will be subject to administrative sanctions.

CONTRIBUTION RELIEF

Contribution relief expires on 30 June 2022.

As the deadline of 30 June 2022 looms closer, please note that the European Commission has not yet conceded the extension of the following relief:

- Contribution relief for Southern Italy;
- Relief for people under 36;
- 100% relief for hiring women.

Until new indications are received, from 1 July 2022, it is not possible to hire staff or transform their contracts using these forms of relief. These forms of relief do, though, remain in place for existing employment relationships.

ELECTORAL LEAVE

Electoral leave - Reminder.

With a view to the upcoming elections, it is probably a good idea to go back over the rules for employees.

Anyone who has been called to perform an electoral function has the right to be absent from work for the duration of that task.

During such a period, the absence must be handled as follows:

- Days spent in a polling station during working hours entitles the person to paid leave and the employee must be paid as if he or she were at work;
- Where the time falls on a holiday (Sunday) or non-working day (Saturday, for those on the so-called short week), the employee has the right to compensatory time off or any additional share of remuneration, in addition to monthly pay.

Should the counting of votes continue beyond midnight, the employee has the right to have the following day off (i.e. the day after the planned counting day) and receive normal pay.

Please note, specific industries and Collective Labour Agreements might have different provisions. For example, Confcommercio only allows compensatory time off for Sunday at a polling station.

COLLECTIVE LABOUR AGREEMENT RENEWAL

METALWORKING INDUSTRY

Metalworking industry collective labour agreement

Base Pay:

Starting from 1 June 2022, there is an average increase in base pay as below.

Level	A1	B3	B2	B1	C3
Minimum	2.457,72	2.400,22	2.149,95	2.003,99	1.869,64
Level	C2	C1	D2	D1	
Minimum	1.745,75	1.709,60	1.673,45	1.673,45	

This amount can be absorbed by other amounts.

Equalising element:

Workers who are employed, on 1 January, at a company without any second-level agreements and who earned, in the preceding year (1 January to 31 December), only the pay elements in the National Collective Labour Agreement (workers without collective or individual extra allowances, annual bonuses or other compensation subject to contributions) must be paid what is called an equalising amount of €485 or up to the equivalent of that amount, in cases where additional compensation is paid over and above that in the National Collective Labour Agreement. This extra amount is payable with the remuneration for June.

This amount does not affect employee severance pay.

Any portion of a month exceeding 15 days shall be calculated as an entire month, for the purposes of the equalising amount.

Supplementary Pension Schemes - Cometa

For newly hired workers (after 5/2/2021) who are younger than 35, the contribution payable by the employer has been increased to 2.2% of the contractual minimum as of 1 June 2022.

METALWORKING INDUSTRY

Flexible Benefits

From 1 June of each year, companies must make available to their workers welfare benefits totalling €200 that can be used up to 31 May of the following year.

These amounts cannot be recalculated for part-time employees and they are all-inclusive and excluded from the base used to calculate the severance indemnity (TFR).

The following employees, after the probation period, are eligible for these benefits if they are in employment on 1 June of each year or if they are hired by 31 December of each year:

- on an open-ended contract;
- on a fixed-term contract that has already been in effect for at least three months, even if not consecutive, during the year (1 January-31 December).

Employees on unpaid leave or leave without any allowance between 1 June and 31 December of each year are excluded from these benefits.

The amounts indicated above cannot be calculated proportionally for part-time employees and are inclusive only of any tax or contribution costs payable by the company.



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JOB CODE GOES YELLOW AND BLUE. STANDING WITH THE AVSI FOUNDATION FOR UKRAINE.

Jobcode has decided to provide concrete help to the Ukrainian people, during this time of crisis, by supporting the aid campaign organised by AVSI. We have known AVSI for many years and we truly believe in how this serious organisation seeks to help people directly. Here is a link for the section on the AVSI website for the Ukraine emergency, with a summary of how any donations will be used: <https://www.avsi.org/en/campaign/emergenza-ucraina-helpukraine/88/>. We have also provided an attachment with details of what is being done in the various countries. We will double any donations made by anyone at Jobcode who freely decides to make a donation. Actually, we'll triple them. It's important to share what people are doing on a daily basis, especially because it shows that, together, we can really lend a helping hand to people who are struggling, as in Ukraine right now. Actually, two hands. Or even better, three.