

# Budget Bill 2023

## Main labour law profiles

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## Table of contents

• Introduction to the Budget Bill	Pag. 3
• Social security: measures to support enterprises and workers	Pag. 4
• Citizenship income: transitional measures towards its repeal	Pag. 10
• Smart working: news	Pag. 12
• Amendments to the regulation of occasional services	Pag. 13
• Other measures	Pag. 15

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# 1.

## Introduction to the budget law

### 1. Introduction

Budget Bill 2023, promoted by the current government, is destined to have a significant impact on the world of work: from the reduction of the tax wedge to the modification of the rules on citizenship income, from early pensions to an extra month of maternity leave, from de-contribution and facilitations for those who hire people under thirty-six years of age to the reduction of taxation on productivity bonuses. In addition to these, there are a number of other amendments that intervene on already existing institutions by extending or modifying them.

Below we will summarise the main innovations in labour matters by following a systematic approach that starts from an analysis of the text of Law No. 197 of 29 December 2022, published in the GU General Series No. 303 of 29-12-2022 - Ordinary Supplement No. 43.

# 2.

## Social security: measures to support companies and workers

### 1. Partial exemption of employees' social security contributions

In paragraph 281 of Article 1, the law under review reintroduces, for the pay periods from 1 January 2023 to 31 December 2023, an exemption on the share of IVS social security contributions due by public and private employees, excluding domestic workers, already planned for 2022.

This exemption is equal:

- 2% if the taxable salary does not exceed the monthly amount of EUR 2,692;
- 3% if the same salary does not exceed the monthly amount of EUR 1,923.

According to an estimate by the National Foundation of Accountants, the net benefit in the payroll should be between twenty-four and forty-five euros calculated over thirteen months.

### 2. Provisions on early retirement

On an experimental basis for the year 2023, Paragraph 283 of Art. 1 introduces a new type of right to the early retirement pension, called flexible early retirement, which is added, alternatively, to the cases in which, according to the current rules, the right to an early retirement pension is recognised.

The right to this pension is obtained upon reaching the age of 62 and a contribution period of at least 41 years (so-called quota 103).

The rules apply to the pension schemes of public and private employees and - limited to the forms managed by INPS - to self-employed and para-subordinate workers.

The next paragraph (284) specifies that end-of-service benefits of civil servants who take early retirement under this new institution are payable from the time when the right to retirement benefits would have accrued under the ordinary rules.

Paragraph 285 of Article 1 also repeals paragraphs 89 and 90 of Article 1 of Law No. 234 of 30 December 2021, which established a fund to encourage early exit from work, on a contractual basis, for workers aged 62 years or more and employed by small and medium-sized enterprises in crisis.

### **3. Work continuation incentive**

The law, in paragraphs 286 and 287, admits the possibility for an employee - who has reached, or will reach by 31 December 2023, the requirements for the so-called quota 103 - to request the employer to pay the amount of contributions (relating to the General Compulsory Insurance for Invalidity, Old-Age and Survivors of Employees and to the substitutive and exclusive forms thereof) in his or her pay slip, with the consequent exclusion of the payment of the contribution quota and the related credit.

The implementation of this rule will be drafted by the Ministry of Labour and Social Policy within thirty days from the date of entry into force (1 January 2023) of the Budget Bill.

### **4. Extension of the APE Sociale for 2023**

The social APE (Advance pension) is a state-funded treatment granted by INPS - within spending limits - to individuals in specific conditions provided for by law, i.e. who have reached the age of sixty-three and who are not already benefitting of a direct pension in Italy or abroad. This treatment is paid, upon request, until retirement age. In particular, the benefit of the above-mentioned indemnity is allowed for all those workers who carry out heavy tasks, for 74% civil invalids, for those who have exhausted the NASPI or equivalent treatment and for so-called caregivers.

Those who meet the requirements may apply for recognition by 31 March 2023, or (as derogation from the provisions of Prime Ministerial Decree 88/2017), by 15 July 2023.

### **5. Extension of the Women's Option for 2023**

Article 1 (292) extends the possibility of accessing to the early retirement scheme known as "Women's options", providing for new requirements

In 2023, female workers who, on 31 December 2022, have accrued a contribution period of 35 years or more and an age of 60 years (reduced by one year for each child up to a maximum of two years) and who, alternatively,

- (i) care for a disabled relative;
- (ii) suffer a reduction in working capacity of 74% or more;
- (iii) are redundant female workers or are female workers employed by companies for which a negotiation table for company crisis management is active (in this case, the age requirement is fifty-eight-years, regardless of the number of children).

### **6. Contribution exemptions for hiring certain individuals (N.B.: the following exemptions are all subject to the authorisation by the European Commission))**

**a. Recruitment of citizenship income recipients**

Paragraph 294 of Article 1 recognises, for private employers who hire citizenship income beneficiaries with open-ended employment contracts in 2023, the exemption from paying 100 % of their social security contributions (up to EUR 8,000), excluding premiums and contributions due to INAL and without prejudice to the rate at which pension benefits are calculated.

This exemption, which does not apply to domestic work relationships, is recognised:

- for a maximum period of twelve months;
- up to a maximum amount of EUR 8,000 on an annual basis;
- as an alternative to the exemption already provided by Article 8 of Decree Law 4/2019<sup>1</sup> for the hiring of citizenship income recipients

**b. Contribution exemptions for conversion of fixed-term to open-ended contracts**

A further exemption from social security contributions for employers, always within the limit of EUR 8,000, is also granted in case of conversion of fixed-term contracts into open-ended contracts during the year 2023.

**c. Contribution exemption for hiring young people under 36 years of age**

The Bill attributes to new open-ended hirings of persons under the age of thirty-six, which take place in 2023, the total exemption from social security contributions already provided for hirings of the same persons made in the two-year period 2021-2022.

This exemption is, therefore, recognized for all open-ended hirings, as well as for the conversion of fixed-term contracts into open-ended contracts, made in 2023 and **relating to persons who have not completed their 36th year of age**, (the previous legislation referred to the 30th year), and have not been employed on an open-ended contract with the same or another employer during their entire working life, with the following clarifications:

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1.This rule provided for, in favour of private employers who hire, with an open-ended contract, citizenship income recipients, the exemption from the payment of social security and welfare contributions to be paid by the employer and the employee within the limit of the monthly amount of the DRC received by the employee and, in any case, not exceeding EUR 780 per month. The duration of the exemption is equal to the difference between 18 monthly payments and the monthly payments already enjoyed of the Citizenship Income and, in any case, not less than five months; in case the benefit of the RdC is renewed, the duration of the exemption will be equal to five monthly payments. To qualify for the benefit, employers must achieve a net increase in the number of permanent employees. If the recruitment follows a training course, carried out by an accredited body, half of the incentive is granted to the employer and half to the training body. In this case, the minimum duration of the incentive is six, instead of five, monthly payments.

If the recruitment takes place with the mediation of an employment agency, 20% of the incentive is deducted from the employer and paid to the same agency.

- to the extent of 100% of the social security contributions owed by the private employer (excluding the premiums and contributions due to Inail (Mandatory Insurance Body) and without prejudice to the rate at which pension benefits are computed) and up to a maximum amount of EUR 8,000 on an annual basis (instead of the values provided for under the regime, equal to 50% and EUR 3,000 on an annual basis, respectively);
- for a maximum period of thirty-six months, as envisaged when fully operational, increased, however, on a transitional basis to forty-eight months for recruitments in a head office or production unit located in the regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Apulia, Calabria and Sardinia;
- employers who have not, in the six months prior to recruitment, nor in the nine months following recruitment (instead of the six months required under the normal rules), made individual dismissals for justified objective reasons or collective dismissals of workers with the same qualification in the same production unit (under the normal rules, the same qualification is not required);

The total exemption from the payment of contributions does not apply to: (i) apprenticeship and domestic work contracts; (ii) continuations of an apprenticeship contract into a permanent relationship (iii) to hirings, within six months of the acquisition of the qualification, of students who have carried out alternating school-to-work activities (for a certain minimum number of hours) with the same employer or periods of apprenticeship for the professional qualification and diploma, upper secondary education diploma and higher technical specialization certificate or periods of apprenticeship in higher education for which the 100% exemption provided for in Article 1, paragraph 108 of Law no. 205/2017.

#### **d. Contribution exemption to promote female employment**

Paragraph 298 of Article 1 extends the contribution exemption for the hiring and/or transformation of employment relationships from fixed-term to open-ended contracts of “disadvantaged” women, already provided for by paragraph 16 of Article 1 of the Budget Law 2021 in the two-year period 2020/2021, but under different conditions.

This contribution exemption is recognized to the extent of 100 % of the social security contributions owed by the employer (instead of the 50 % envisaged by the previous legislation) and up to a maximum amount of EUR 8,000 on an annual basis, for the duration of 12 months in the case of a fixed-term contract and 18 months in the case of recruitment or conversion to an open-ended contract.

Contribution exemption is granted if the following conditions are met:

- women aged 50 or over and unemployed for more than 12 months;
- women of any age, resident in regions eligible for funding under the EU Structural Funds, who have not been in regular paid employment for at least six months;

- women of any age working in professions or occupations in economic sectors characterized by pronounced gender inequality, with a male-female disparity rate of at least 25 % and without regular paid employment for at least six months;
- women of any age, wherever they reside and who have not been in regular paid employment for at least twenty-four months.

## **7. Agricultural insurance**

Paragraph 300 of Article 1 extends until 31 December 2023, the final deadline by which new registrations in the agricultural social security scheme must be made in order to benefit, without prejudice to the rate at which pension benefits are computed - for a maximum period of 24 months - from the exemption from the payment of 100 % of the contribution credit with the General Compulsory Insurance for Invalidity, Old Age and Survivors, in favor of farmers and professional farmers under 40 years of age.

## **8. Revision of the pension indexation mechanism for 2023**

Paragraph 309 of Article 1 establishes, for the two-year period 2023-2024, special rules on the indexation - the so-called automatic equalization - of pension treatments; this provision provides, with respect to the regulations in force, an equalization in more restrictive terms for cases in which the total pension payments of a person is more than four times the minimum treatment of the general INPS System ( Italian Mandatory Social Body) and confirms, for cases in which the total value is equal to or less than the aforementioned four times, the relative criterion in force at regime level. More specifically, it is envisaged that, for the years 2023 and 2024, the automatic equalization of pension treatments (including those of a welfare nature) will apply:

- for pension payments that are altogether four times the minimum INPS treatment or less, at 100%;

- Ranging from 85% to 32%, as specified below:

a) to the extent of 85% for pension treatments that are in total equal to or less than five times the minimum INPS treatment

b) at the rate of 53% for pensions that are altogether more than five times the minimum INPS treatment and equal to or less than six times the minimum INPS treatment.

c) to the extent of 47% for pension treatments that are altogether more than six times the minimum INPS treatment and equal to or less than eight times the minimum INPS treatment

d) at the rate of 37% for pensions that are altogether more than eight times the minimum INPS treatment and equal to or less than ten times the minimum INPS treatment.

e) at the rate of 32% for pension treatments that exceed ten times the minimum INPS treatment in total.

Paragraph 310 envisages, for pensions of an amount equal to or lower than the minimum INPS treatment, on an exceptional basis with effect from 1 January 2023, with reference to the total gross pension payment for each of the months from January 2023 to December 2024, including the 13th monthly payment due, the recognition, on a transitional basis, of an increase equal to 1.5 percentage points for the year 2023, raised to 6.4 percentage points for persons aged 75 years or more, and 2.7 percentage points for the year 2024.

The increase in question is recognized if the monthly pension payment is in total equal to or less than the monthly amount of the minimum INPS treatment.



In light of these changes, the minimum amount of pensions paid to the over 75s will be equal to EUR 600.00.

## 3. Citizenship income: transitional measures towards its repeal

Below are the most relevant novelties on Citizenship Income (hereafter also referred to as 'CI'):

1. during 2023, citizenship income will be granted for a **maximum of seven monthly payments**, unless there are persons with disabilities, minors or persons aged 60 years or more in the household.
2. Income recipients, aged between eighteen and sixty-five, who are not already employed or retired, nor attending a regular course of study, nor with disabilities or burdened by care duties, must necessarily enroll, for a period of six months, in a training or vocational retraining course under Law No 53/2003. In the event of non-attendance of the assigned program, the right to the benefit is forfeited.

To this end, the regions are required to forward lists of individuals who do not comply with the attendance obligation to ANPAL (**National Agency for Active Labour Policies**).

3. The disbursement of the citizenship income to persons in the 18 to 29 age brackets, who have not fulfilled the compulsory schooling set out in Article 1, paragraph 622 of Law 296/2006, according to which education for at least 10 years is compulsory is conditional on enrolment and attendance at first-level education courses, or in any case functional to the fulfilment of the aforementioned obligation.
4. the same beneficiaries and their households forfeit their entitlement to the citizenship income if they do not accept the first job offer, even if this is received in the first eighteen months of the citizenship income (currently, instead, forfeiture occurs if the second *suitable* offer is not accepted in the first eighteen months of eligibility or the *first suitable* offer following renewal of the benefit).

The provision no longer refers to a 'congruous' offer, but the reference to Article 4 paragraph 8, letter b which specifies that the job offer, that the beneficiary is required to accept, must be congruous, pursuant to Article 25 of Legislative Decree No. 150/2015 and the subsequent paragraph 9 not modified by the Budget Bill.

Doubts have arisen on this point as to the permanence of the concept of “congruous offer” which, in light of the strict regulatory dictate, should remain beyond the statements in the press.

5. Income from intermittent seasonal work will not contribute to the determination of the CI. up to a maximum limit of EUR 3,000 gross.

6. The component of the citizenship income equal to the amount of the annual rent stipulated in the rental contract, paid to supplement the income of households residing in rented home up to a maximum of EUR 3,360 per year, will be disbursed directly to the landlord of the property resulting from the rental contract, who will charge it to pay part or all of the rent.

The definition of the relevant implementation modalities is delegated to a specific decree of the Minister of Labor and Social Policy, after Consulting the Data Protection Authority, to be issued by 2 March 2023.

Municipalities will have to employ all resident CI recipients who have signed a Pact for Work or a Pact for Social Inclusion, and no more than a third of them, in community projects.

8. It is expected that the Citizenship Income **will be abolished** as of 2024.

# 4.

## Smart working: all news

For the first quarter of 2023, the right to work in agile mode (*smart working*) is extended for public and private employees in fragile situations as defined in the Ministerial Decree of 4 February 2022.

On the other hand, there are no references in the Bill to the right to the smart working for parents of children *under* fourteen: for them, who enjoyed this right until 31 December 2022, recourse to agile work will therefore once again be subject to individual negotiation with the employer, without prejudice to the priority regime for access to the institute recognized by DL 105/2022.

Employers will therefore be obliged, within the first three months of 2023, to ensure the smart working, also by means of the assignment to a different task falling within the same category and/or classification, without any prejudice in terms of the reduction of the remuneration enjoyed.

In any case, the rule applies the provisions contained in collective bargaining where this is more favorable to the employee.

# 5.

## Amendment to the regulation of occasional Services

Article 1, paragraph 342, intervening on Article 54-bis of Decree-Law No. 50/2017, increases the possibilities of acquiring occasional Services.

- The maximum limit of remuneration that may be paid by each user for occasional Services, with reference to all the providers, is raised from 5 to 10.000 euro, in the course of a calendar year. The maximum remuneration that can be received by each provider, in the same time frame, is not changed: five thousand euro.
- It should be noted that the regulation on occasional Services also applies to work activities of an occasional nature carried out in the context of the activities of discotheques, dance halls, *night clubs* and the like, covered by ATECO (statistical classification of economic activities) code 93.29.1.
- The prohibition on the use of occasional work contracts now applies to employers with more than ten permanent employees. Under the previous rules, in fact, the prohibition applied to employers who employed more than five permanent employees. This threshold is therefore raised to ten.
- Specific provisions are devoted to occasional Services in the agricultural sector: in fact, it is envisaged that the use of occasional Service contracts is (with the exception of the two-year period 2023-2024), prohibited by companies in the agricultural sector, also with reference to work activities performed by old-age or disability pensioners, young people under 25 years of age enrolled in a course of study, unemployed or recipients of wage supplementary benefits or income support and provided that, in any case, they are not registered in the previous year in the registers of agricultural workers.
- The rule also provides that the agricultural Services of occasional fixed-term subordinate employment refer to activities of a seasonal nature lasting no more than 45 days per year per individual worker, performed by persons who, with the exception of retired people, have not had an ordinary subordinate employment relationship in agriculture in the previous three years. The exemption also applies to: 1) unemployed persons benefitting of NASPI - DIS COLL- RDC or other social safety nets: 2) retired people: 3) individuals under 25 years of age enrolled in a school cycle compatibly with the time of the latter-and for the entire year in the case of those enrolled in university. It then specifies that the duration of the employment contract may be a maximum of twelve months, while the limit of forty-five days applies to the maximum number of presumed days of actual work.

This compensation, however, does not affect the state of unemployment within the limit of forty-five days of benefit per calendar year and can be cumulated with any type of pension benefit.

**With regard to sanctions (relating to the agricultural sector only)**, the legislator provides that:

- if **the limit of forty-five days is exceeded**, the casual employment relationship is transformed into an employment relationship of indefinite duration;
- breach of the obligation to notify the Employment Central of the establishment of the employment relationship entails the application of a fine **ranging from five hundred to two thousand five hundred euro** for each day on which the breach is ascertained (not reportable);
- the use of subjects other than those who can provide occasional Services, entails the application of a fine **ranging from five hundred to two thousand five hundred euro** for each day on which the breach is ascertained (which cannot be waived, unless the use derives from incomplete or untrue information contained in the self-certification provided by the worker).

# 6.

## Other measures

### 1. Parental leave

The reform introduces a one-month increase in optional maternity or alternatively paternity leave - up to the child's sixth birthday - paid at 80%.

The law provides, with reference to employees and limited to a period or a set of periods, that individually considered do not exceed one month, for an increase in the parental leave allowance.

This increase may be enjoyed by the sixth year of the child's life, and likewise by the sixth year of the child's entry into the family in the case of adoption or fostering.

This bonus is granted alternatively (or alternatively for fractions of a period) to the mother or father.

Based on this increase, the rate (based on salary) for calculating the parental leave allowance is 80% - instead of 30% - for the period(s) in question.

The increase does not apply in cases where - for the mother or, respectively, the father - the period of maternity or paternity leave has ended by 31 December 2022.

### 2. Single allowance increase

As of 1 January 2023, there will be a 50 % increase in the single allowance for families with children under one year of age and for children between one and three years of age and for families with three or more children and ISEE up to EUR 40,000.

There is also a 50% increase in the single allowance for families with four or more children. Increases in the single allowance for each disabled child on charge without age limit are confirmed and made structural.

### 3. Extension of tax credits

Extension through 2023:

- for the SME (small and medium-sized enterprises) listing tax credit, increasing the maximum amount of the benefit from EUR 200,000 to EUR 500,000;
- tax credit for investments in production facilities in the regions of the South (so called Mezzogiorno)
- tax credit for investments in SEZs (Special Economic Zones);
- tax credit for investments in research and development in favor of companies operating in the regions of Abruzzo, Basilicata, Calabria, Campania, Molise, Apulia, Sardinia and Sicily;
- a tax credit for documented expenses relating to the installation and commissioning of composting plants at agri-food centers in the regions of Basilicata, Calabria,

Campania, Molise, Apulia and Sicily, up to a maximum of EUR 1 million for the year 2024.

#### 4. Flat tax scheme

Paragraph 54 of the Bill under review provides for the raising to 85.000 euros of the threshold allowing a flat tax of 15 % to be applied on revenues and remuneration for self-employment Services.

This flat-rate regime ceases to apply from the same year in which the revenue or remuneration received exceeds **one hundred thousand euros**. In the latter case, value added tax will be due on transactions carried out after the aforementioned limit is exceeded.

#### 5. SME Guarantee Fund

Confirmation until 31 December 2023 of the transitional and special operation of the SME Guarantee Fund for the post-pandemic period (in terms of maximum guaranteed amounts and coverage percentages), as well as the time limit for the application of special and temporary support in the context of the Ukraine crisis.

#### 6. Reduction of the substitute tax applicable to employee productivity bonuses

The law establishes the reduction to 5% (instead of the current 10%) of the substitute tax rate, referred to in Article 1, paragraph 182, of the 2016 Stability Bill (Law No. 208 of 2015), for bonuses and sums paid in the year 2023.

It is recalled that, pursuant to the aforementioned Article 1, paragraph 182, of the 2016 Stability Bill, unless expressly waived in writing by the employee, **they are subject to a substitute tax on personal income tax and regional and municipal surtaxes of 10%, within the limit of a total amount of three thousand euro gross** (raised to four thousand euro if the company equally involves workers in the organization of work) **performance bonuses of variable amount, the payment of which is linked to increases in productivity, profitability, quality efficiency and innovation, measurable** and verifiable on the basis of criteria defined by the decree referred to in paragraph 188, **as well as sums paid in the form of participation in the profits of the company**. Pursuant to paragraph 186, the provisions set forth in paragraph 182 apply to the private sector with reference to the holders of employment income not exceeding, in the year preceding that in which the sums mentioned in paragraph 182 were received, eighty thousand Euros.

In addition, pursuant to paragraph 187, the sums and values quoted in paragraph 182 must be paid in execution of the company or territorial contracts quoted in Article 51 of Legislative Decree No. 81 of 2015.

These rules remain in full force and effect; what changes is the relevant substitute tax rate, which is reduced from 10 to 5 %.

#### 7. Deduction of tips received by staff in the hospitality and food and beverage sector

Tips received by staff in the hospitality and food and beverage sector may be subject, up to a limit of 25 % of their employment income, to a 5 % **substitute tax** and are exempt from contributions.

In particular, Paragraph 58 identifies as constituting income from employment the sums allocated by customers to workers in hospitality establishments and food and beverage supply businesses by way of liberality (referred to in Article 5 of Law No. 287 of 25 August 1991), including through electronic means of payment, paid to the workers mentioned in Paragraph 62.

The substitute taxation scheme is applicable, within the limit of 25% of the income received (in the previous year), only to private sector employees with employment income (not exceeding EUR 50,000 in the previous year) and unless expressly waived in writing by the employee.

The natural regime of taxation of so-called tips is, therefore, that of separate taxation as specified above, since the ordinary regime of taxation will be applicable only in the event of the employee's written waiver to the favorable regime.

These sums are excluded from taxable remuneration for the purposes of calculating social security contributions and premiums for insurance against accidents at work and occupational diseases, and are not taken into account for the purposes of calculating severance pay.

Income subject to separate taxation as described above is in any event taken into account for the purpose of determining the income taken into account for the recognition of the entitlement to or determination of deductions, allowances or benefits of any kind, including those of a non-tax nature, as specified in paragraph 59 of the rule under review.

## **8. Discontinuity allowance for entertainment workers**

Paragraph 282, Art. 1 of the Bill allocates resources - amounting to **sixty million euros for 2023, six million euros for 2024 and eight million euros for 2025** - for the financing of a discontinuity allowance for entertainment workers.

## **9. Economic benefits for persons exposed to asbestos**

Article 1, paragraph 293 increases - as of 1 January 2023 - the amount of certain additional benefits provided by **INAIL**, through the Asbestos Victims Fund, to persons who have contracted certain pathologies as a consequence of exposure to asbestos. In particular:

- the percentage measure, calculated on the pension already in enjoyment, of the additional benefit paid by INAIL to persons (or their survivors) already in receipt of a pension recognized by the same institute (or by the abolished Social Security Institute for the maritime sector) for a related pathology is raised by two points - from 15 to 17%;
- The amount of the *one-off benefit* that INAIL pays, for events ascertained from 1 January 2021, to mesothelioma patients who have contracted the disease as a result of exposure to asbestos or environmental exposure, is increased from ten thousand to fifteen thousand euros;



## **10. Extension of EXTRAORDINARY SHOCK ABSORBERS (CIGS) and mobility in derogation in complex industrial crisis areas**

**Seventy million euro** from the Social Fund for Employment and Training, increased by Paragraph 324 of Article 1, have been eprovided for the continuation of extraordinary shock absorbers, recognized as an exception to the general duration limits in force, and mobility treatments on an exception basis, provided for workers of enterprises operating in complex industrial crisis areas.

## **11. Extension of EXTRAORDINARY SHOCK ABSORBERS (CIGS) for cessation of business (para. 329]**

The possibility (originally envisaged until 31.12.2022) for companies that cease production activities to access, under certain conditions and in derogation from the general duration limits, to an extraordinary wage integration treatment for company crisis for the management of staff redundancies, for a maximum period of twelve months, as set out in Article 44 of Decree-Law 109/2018, is extended for 2023 - within the spending limit of **fifty million euros** from the Social Fund for Employment and Training.

In particular, authorization is granted:

I. if one of the following hypotheses exists:

- a) there are concrete prospects for the sale of the business, with consequent employment re-absorbtion;
- b) reindustrialization of the production site is possible;
- c) specific active labour policy pathways, set up by the region concerned and concerning the workers of the company in question, are carried out;

II. for a maximum total period of twelve months;

III. also by way of derogation from the maximum duration limits for ordinary and extraordinary redundancy funds, which provide, respectively, for a maximum total duration of twenty-four months in a rolling five-year period and twelve months, also continuous, in the event of company crisis;

IV. subject to the conclusion of an agreement with the Ministry of Labour and Social Policy in which the financial sustainability of the extraordinary treatment is also verified and the relative financial burden indicated. These agreements are transmitted to the Ministry of Economy and Finance and to INPS for monthly monitoring of compliance with the expenditure limits.

If the monitoring reveals that the expenditure limit has been reached, even prospectively, no further agreements may be entered into.

## **12. One-off additional remuneration (state staff under public law)**

It is envisaged that a one-off additional emolument, to be paid in thirteen monthly instalments, to be determined in the amount of 1.5% of the salary for the year 2023 only, will be paid to state employees under public law, only for the purpose of retirement benefits. Accordingly, this emolument, as specified by the Technical Report attached to the Bill, is not to be taken into account for the purposes of the end - of - service bonus, the indemnity in lieu of notice, the severance indemnity, as well as the indemnity for termination of employment to be paid to the heirs living at the employee's expense in the event of his death.

### **13. Measures in support of the National Strategic Plan against violence against women and refinancing of the Fund for anti-trafficking measures**

Paragraph 338 of Article 1 intervenes on Article 5 of Decree-Law No. 93 of 2013, which regulates the National Strategic Plan against violence against women and domestic violence, providing that - for the financing of the aforementioned Plan - the resources of the Fund for policies related to rights and equal opportunities, be increased by ten million euros per year compared to the five million currently provided, thus bringing the resources allocated annually to fifteen million euros starting from 2023.

Paragraph 339 refines the emersion, assistance and social integration program implementing the National Action Plan against trafficking and serious exploitation of human beings with two million euros for 2023 and seven million euros annually from 2024.

### **14. Further provisions on agricultural enterprises**

Paragraph 301 also provides for the financing of activities under Title I, Chapter 111, of Legislative Decree No. 185 of 21 April 2000 with an additional EUR 20 million through 2023.

Paragraph 302 also provides for an increase **of nine million euros, for 2023**, in the budget of the National Mutual Fund to cover catastrophic weather damage to agricultural production caused by flooding, frost or hoarfrost, and drought in order to ensure the start of the Fund's operation and management.

Paragraph 303 establishes in the budget of the Ministry of Agriculture, Food Sovereignty and Forests a Fund - with an allocation of five hundred thousand euros for the year 2023 - for the purpose of implementing actions aimed at protecting biodiversity of agricultural and food interest and supporting the National Observatory on the Rural Landscape.

### **15. Fund for raising professional standards in tourism**

Paragraph 603, in order to encourage the improvement of the competitiveness of workers in the tourism sector, as well as to facilitate the inclusion of senior professionals in the sector in the labour market, establishes a fund, called the '*Fund for raising professional standards in tourism*', with an endowment of five million euros for the year 2023 and eight million euros for each of the years 2024 and 2025.

These resources are earmarked for the following purposes:

- a) retraining of personnel already employed in the sector and training of new professional figures, including through training courses and schools of excellence, as well as advanced training and specialization courses, aimed at training professional figures with an international-level preparation in the tourism and tourism Services sector, catering and knowledge of the food and wine products of Italian tradition and culture;
- b) initiatives to strengthen the skills of practitioners through continuous updating cycles;
- c) initiatives to support labour market integration;
- d) initiatives to foster the expansion of labour supply basins;

The modalities for the distribution and allocation of the Fund's resources will be established by one or more decrees of the Minister of Tourism, within sixty days of the entry into force of this law.

#### **16. INAIL and ANPAL staff administration allowances**

Starting from the year 2023, the staff of the National Labour Inspectorate and of the National Agency for Active Employment Policies are granted, in order to pursue the harmonization of the ancillary economic treatments, the administration allowance, in the same measures as the staff of the Ministry of Labour and Social Policies.

#### **17. Port Voucher Forecast**

The law under consideration, in order to incentivize the qualification of port labour, establishes a Fund with an endowment of three million euros for each of the years from 2023 to 2026, destined to grant, for the period from 1 January 2023 to 31 December 2026, a contribution, called “port voucher” equal to 80% of the expenditure incurred, to companies holding authorizations or concessions, aimed *inter alia* at incentivizing training models functional to the retraining of workers and the maintenance of employment levels with respect to the launch of automation and digitalization processes.



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