



Payroll and HR News & Alerts

Credit-based license sanctions

INL has provided initial indications on the sanctioning regime relating to the so-called credit-based license. It should be noted that, from 1st October 2024, “companies and self-employed workers who operate on temporary or mobile construction sites, with the exception of those merely providing supplies or services of an intellectual nature” are required to possess the license.

The license provides for an initial score of 30 credits, which can increase up to 100. However, should the score drop below 15 credits, it is no longer possible to carry out work on a construction site. Those who operate without a license or with an insufficient score can be sanctioned with a fine equal to 10% of the value of the works (minimum €6,000), in addition to being excluded from public works for six months and removed from the construction site.

The client or the individual responsible for works, even in the case of entrusting the works to a single company or to a self-employed worker, is to verify the possession of the credit-based licence or equivalent document with respect to executing companies or self-employed workers, including in cases of subcontracting.

Table of contents

CREDIT-BASED LICENSE
SANCTIONS

NEW SERVICE FOR
MILITARY RECALL
ALLOWANCE

FASHION SECTOR
REDUCTION FUND

INCENTIVES FOR HIRING
ADI AND SFL
BENEFICIARIES – NEW
INPS CLARIFICATION

CONTRIBUTION CODE
FOR THE PAYMENT OF
SEPARATE
MANAGEMENT
CONTRIBUTIONS
THROUGH INSTALMENTS

SOCIAL SECURITY AND
WELFARE BENEFITS

ANNUAL
COMMUNICATION FOR
TEMPORARY WORKERS

New service for military recall allowance

INPS, with message No. 4158 of 6th December 2024, communicates that the new service for the electronic transmission of the application for the recall allowance for workers employed by private employers is now online. The service is available on the INPS institutional portal.

Fashion sector reduction fund

INPS has issued a circular highlighting how employers, including artisans, in the textile, clothing and footwear (TAC) and tanning sectors can access income support, including notional contributions, for a maximum period of 9 weeks between 29th October 2024 and 31st December 2024. To request the income support measure, employers or their delegates must send the application to INPS, via the “OMINA IS” online platform. The amount due equates to 80% of the overall remuneration to which the worker would have been entitled for the hours not worked, including zero hours and the limit of contractual hours. In any case, the amount cannot exceed the maximum monthly ceiling which, for the year 2024, has been set at €1,392.89. The income support treatment is paid directly to employees, at the end of each pay period, by employers, who then proceed to recover the relative amounts, in balance with the contributions due, to be carried out within 6 months from the end of the pay period in progress at the expiry of the term of the concession. In the presence of serious and documented financial difficulties, employers can request that INPS oversee direct payments of the benefit.

Incentives for hiring ADI and SFL beneficiaries – new INPS clarification

With message No. 3888/2024, INPS has provided detailed instructions for managing social security obligations associated with the contribution exemption relating to the hiring of beneficiaries of the Inclusion Allowance (ADI) and the Support for Training and Work (SFL). Once the request has been received, the Institute will verify the existence of the relationship, the actual receipt of the SFL or ADI benefit on the date of hiring, the existence of financial coverage for the requested exemption and that for that employer there is the possibility of recognizing the requested benefit. The employer concerned will therefore be able to benefit from the amount due, in monthly instalments, starting from the month of hiring for the applicable period.

Contribution code for the payment of separate management contributions through instalments

INPS has requested the establishment of a contribution motive for the payment of contributions and related civil penalties to the Separate Management Scheme following the acceptance of an application for instalment payments and, with resolution No. 62/E/2024, the Revenue Agency established the contribution motive: “RUGS” standing for “Rateazione Gestione separata”. When filling out the F24 form, the contribution motive in question is shown in the “INPS” section, corresponding exclusively to the amounts indicated in the “debited amounts paid” column.

Social security and welfare benefits

CIVIL DISABILITY: INCOME CHECKS FOR 2020

INPS has communicated that, from checks carried out, the holders of economic benefits for civil disability who have not carried out obligatory communication for 2020 have been identified; the suspension process has therefore begun with the delivery of suspension notices by registered mail with return receipts. Those affected by the suspension notice are therefore invited to communicate income possessed to the Institute via the specific online form.

Annual communication for temporary workers

Clients are reminded that companies that have concluded, during the year 2024, contracts with temporary employment agencies are required, by 31st January 2025, to communicate to the RSU, to company representatives or, in their absence, to territorial associations adhering to the most representative worker confederations at a national level, the number and reasons for the temporary employment contracts concluded during the period 1st January – 31st December of the previous year.