

# ITL communication in case of withdrawal due to unjustified absence

Article 19, Law 203/2024 and Article 26, Legislative Decree 151/2015 provide that workers intending to resign must strictly adhere to the procedure set out in the aforementioned article or must use the IT systems made available by the Ministry of Labour in order to formalize their resignation.

Otherwise, the resignation is not considered valid. In such cases, the employment relationship is considered terminated by the will of the employee and he/she will not be entitled to NASpI benefits as would be the case in the event of disciplinary dismissal.

The provisions do not apply if the worker demonstrates the impossibility, due to force majeure or due to a fact attributable to the employer, to communicate the reasons justifying his/her absence.

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## Rate of disparity between men and women

Invitalia has announced that the call for Italian companies interested in hosting young interns at their offices in Italy and abroad has been published online.

Companies governed by Italian law, with an Italian tax code and VAT number and with at least 30 employees can access the initiative. Interested companies can submit applications via the dedicated platform, rete.giovani2030.it, by 8 November 2024. For each intern trained, the company will receive, at the end of the internship, a contribution from Invitalia in the form of a voucher worth €10,000.

#### **Contribution changes**

INPS has illustrated changes made, effective from 1st January 2025, to contributory aspects of ordinary, extraordinary and derogated salary integrations and to the Salary Integration Funds (FIS) and the Bilateral Solidarity Fund for Professional Activities.

A reduction in the ordinary contribution to the FIS Fund has been arranged for employers with up to 5 employees, as well as a reformulation of the amount of the ordinary financing rate. Among other changes, a reduction in the additional contribution has also been introduced for employers who have not benefited from salary integration interventions for at least 24 months following the end of the last period of the application of such interventions.

### Work income and corporate welfare

It is hereby communicated that the Inland Revenue Agency, in its response to question No. 5 of 15th January 2025, has specified that a non-transferable nominative card tied to a non-monetizable figurative budget, constitutes a valid and legitimate document pursuant to paragraph 3-bis of Article 51, Tuir, provided that the overall value does not exceed the limit provided for by the legislation in force for fringe benefits (€258.23, increased for 2025 to €1,000 and to €2,000 for employees with dependent children) beyond which the entire amount contributes entirely to forming income from employment.

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