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WEEKLY ITALIAN LABOUR UPDATES

Covid salary support retroactive from the end of March 2021

Employers who have already filed their application for an extension of the "Covid Salary Support" (standard and exceptional salary support "CIGD"), effective 1 April 2021 to include the last days three days of March 2021, must submit a supplementary application by the end of May 2021.

INPS Instructions No. 72, 29/04/2021

No trade union agreement to extend the exceptional salary support scheme under D.L. 41/2021

The INPS has specified that applications submitted to extend the exceptional salary support scheme "CIGD" (a total of 28 weeks under art. 8 of D.L. 41/2021) by employers that have previously applied for said welfare measure do not require entering into a trade union agreement (not even an online one). On the contrary, an agreement between the company and the trade unions is required in the event of first access to the CIGD. This specification resulted from a secondary source, which could be overturned based on a differing decision which might be adopted in the future. The INPS reiterated, in fact, that according to the primary source (art. 22-quater of D.L. 18/2020), trade union agreements are a requirement to implement the CIGD.

INPS Instructions No. 72 29/04/2021

Failure to renew a temporary agency work contract with a pregnant worker is discrimination

Failure to renew a fixed-term agency work contract with a pregnant worker while renewal is offered to all other workers whose agency work has the same expiration date, is a form of indirect discrimination. This conclusion was reached based on the finding that, regardless of a direct discriminatory intent of the company, the simple fact that renewal of the agency work was offered to all other workers except for the pregnant worker is materially a conduct capable of jeopardising the equal treatment of said employee.

Court of Rome (ruling) 22/04/2021

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No personal income tax on the refund of costs for smart workers

The flat daily refund by employers to staff working remotely from home (determined at €50c) per day of work from home is not subject to personal income tax. In this respect, the Revenue Agency stated that the refund is not taxed because it is determined by material parameters (electric power for computer use, heating and use of toilet facilities) and reflects costs saved by the company.

Revenue Agency, advance ruling no. 314 of 30/04/2021

Extra work during sick leave may not be not punishable

Carrying out extra work in addition to employment during sick leave reflects a breach of the obligations of diligence and loyalty if said work delays the worker's full recovery or if it provides evidence of the absence of the purported health condition. In this event, disciplinary penalties may apply to carrying out extra work during sick leave from employment.

Supreme Court no. 9647 13/04/2021

The new and old national protocols against Covid-19 transmission in the workplace

The Reopening Decree (D.L. 52/2021, art. 1) has been extended to 31 July 2021 under the provisions of the DPCM 02/03/2021. Under this DPCM, companies are required to comply with the measures to fight Covid-19 in the workplace of the Shared Protocol dated 24/04/2020. In the meantime, the 2020 Protocol has recently been replaced by a document agreed and signed by trade unions, employers' associations and the government on 6/04/2021.

The new 2021 Protocol contains certain provisions that differ from its 2020 predecessor, resulting in a dual system of partially incompatible regulations that are bound to generate application issues for companies. The Minister of Labour is expected to release clarifications.

Decree Law no. 52 22/04/2021

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