## WATSON FARLEY & WILLIAMS

# SNACKS: DIGESTIBLE WEEKLY LABOUR NEWS - ISSUE 68

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#### WEEKLY ITALIAN LABOUR UPDATES

"Collective company agreements are the best measure to efficiently manage remote work."

#### New tax exemptions for employee welfare

The Aiuti-bis Decree, which provides new tax exemptions for company welfare, has been published in the Official Journal. Article 12 of the Decree provides that sums paid and reimbursed to employees to pay for domestic utilities including water, electricity and gas, (up to a maximum of €600), do not count as part of the employee's income. The exemption also covers the value of any goods or services provided in connection with the use of water, electricity and gas services. The measure applies to the 2022 tax period only.

Legislative Decree No. 115 of 09/08/2022

#### New instructions on standard salary support funds

For 2022 only, suspension or reduction of business activity as a result of the international crisis in Ukraine and the consequent inability to trade or conclude agreements, is a valid criterion for applying for the CIGO and the wage supplementation allowance supported by the FIS and other Bilateral Funds. In addition, companies with significant energy requirements can also access CIGO if they lack raw materials or components due to difficulties in finding energy sources necessary for production. INPS, Circular 10/08/2022 no. 67

#### Ministry of Labour defines training requirements to access salary support funds

The Ministry of Labour has defined the training and requalification requirements that employees benefiting from special salary support funds (CIGS, FIS, Bilateral Funds etc.) must undertake pursuant to Article 25-ter of Legislative Decree 148/2015. The training and requalification projects will help employees who have been temporarily suspended develop their skill and transition smoothly back into work. Alternatively, the projects may be aimed at the professional outplacement of employees benefiting from special salary support funds to other companies.

Ministry of Labour Decree 02/08/2022 no. 142

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#### Salary support reduction for employees in breach of training obligations

In order for an employer's workers to access salary support funds, all employees to directly benefit from said funds must participate in relevant training programmes. If an employee fails to complete a certain percentage of the required training sessions, they may be subject to a reduction in the amount of financial support they receive. Failing to complete 25-50% of training will result in a reduction of a third of the monthly allowance, between 51-80% the funding is halved, and missing over 80% means access to the fund is withdrawn.

Ministry of Labour Decree 02/08/2022 no. 140

#### Employers liable for work-related accidents if training is inadequate

If an employer fails to provide – or adequately provide – proper training and awareness on the correct use of company equipment they will be found liable for any occupational injury suffered by an employee as a result of not correctly operating equipment regardless of any negligence on the injured workers part.

Supreme Court, Criminal Section, 22/07/2022 no. 29025

#### Posting on social media whilst driving is just cause for dismissal

The dismissal of a company bus driver who posted messages on social media whilst driving is legitimate. Such activity is a breach of the driver's general duty of care and a violation of the highway code.

Court of Cosenza 13/07/2022 no. 1240

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