WATSON FARLEY & WILLIAMS

SNACKS: DIGESTIBLE WEEKLY LABOUR NEWS -ISSUE 121

24 AUGUST 2023 • ARTICLE



WEEKLY ITALIAN LABOUR UPDATES

"The payment of the rental for the employees' flat must be included in the overall gross remuneration to be used to calculate the indemnity for unlawful dismissal." In this edition of our bitesize weekly Italian employment update, "Snacks", our team looks at the following recent cases and notices:

- tax profiles for smart-working and tax regulations applicable to cross-border commuters;
- consistent and generalised non-absorption of "super-minimum" is a business practice;
- null and void probationary covenant leads to invalidity of a dismissal;
- employee's assignment to inferior duties and unlawful dismissal;
- tax deductions on undue sums are not to be returned by employee; and
- Inail may file action against all entities responsible for a work accident.

KEY CONTACTS



GIUSEPPE BULGARINI D'ELCI PARTNER • MILAN

T: +39 02 721 7071 M: +39 347 26 86 664

gbulgarini@wfw.com



ROBERTA CRISTALDI COUNSEL • MILAN

T: +39 02 721 7071 M: +39 344 0506106

<u>rcristaldi@wfw.com</u>

DISCLAIMER

WATSON FARLEY & WILLIAMS

Watson Farley & Williams is a sector specialist international law firm with a focus on the energy, infrastructure and transport sectors. With offices in Athens, Bangkok, Dubai, Dusseldorf, Frankfurt, Hamburg, Hanoi, Hong Kong, London, Madrid, Milan, Munich, New York, Paris, Rome, Seoul, Singapore, Sydney and Tokyo our 700+ lawyers work as integrated teams to provide practical, commercially focussed advice to our clients around the world.

All references to 'Watson Farley & Williams', 'WFW' and 'the firm' in this document mean Watson Farley & Williams LLP and/or its affiliated entities. Any reference to a 'partner' means a member of Watson Farley & Williams LLP, or a member, partner, employee or consultant with equivalent standing and qualification in WFW Affiliated Entities. A list of members of Watson Farley & Williams LLP and their professional qualifications is open to inspection on request.

Watson Farley & Williams LLP is a limited liability partnership registered in England and Wales with registered number OC312252. It is authorised and regulated by the Solicitors Regulation Authority and its members are solicitors or registered foreign lawyers.

The information provided in this publication (the "Information") is for general and illustrative purposes only and it is not intended to provide advice whether that advice is financial, legal, accounting, tax or any other type of advice, and should not be relied upon in that regard. While every reasonable effort is made to ensure that the Information provided is accurate at the time of publication, no representation or warranty, express or implied, is made as to the accuracy, timeliness, completeness, validity or currency of the Information and WFW assume no responsibility to you or any third party for the consequences of any errors or omissions. To the maximum extent permitted by law, WFW shall not be liable for indirect or consequential loss or damage, including without limitation any loss or damage whatsoever arising from any use of this publication or the Information.

This publication constitutes attorney advertising.