

## **Leoni & Partners**

#### **HR News**

COVID-19 emergency – First clarifications about the actions in favour of self - employees and coordinated and continuative collaborators registered to INPS contribution scheme provided by Law Decree no. 18 dated 17-03-2020

Last updated on 24 March 2020



We are hereby informing you on the first clarifications by INPS about the actions in favour of self - employees and coordinated and continuative collaborators registered to INPS contribution scheme provided by Law Decree no. 18 dated 17/03/2020.

Before to starting, we would like also to inform you that the Ministry of Labour (INL) made available on its web site the resignation's form for employees with children not older than 3 years old for all emergency period.

This form could be used exceptionally for all emergency period, in substitution of the interview with the official of the territorially competent Labor Inspectorate.

The form must be submitted to the office of the territorially competent Labor Inspectorate (based on the working place or the address of employees) via email, together the copy of Identity card and the copy of resignation's letter dated and signed.

## **Una tantum allowance - Covid 19**

The Law Decree Cura Italia provides an allowance equal to € 600, free from taxes, in favour of self-employees and coordinated ad continuative collaborators registered to INPS contribution scheme.

The beneficiaries are:

# 1. Allowance for professionals having a VAT registration number and for coordinated and continuative collaborators:

- professionals having an active VAT code at February 2020 the 23<sup>rd</sup>, included participants in associated studies or simple companies with self-employment activities referred to in Art. 53, paragraph 1, of the T.U.I.R., enrolled to INPS Gestione Seprata pension scheme.
- coordinated and continuative collaborators in force at February 2020, the 23<sup>rd</sup> and enrolled to INPS Gestione Separata pension scheme.

In order to access to this allowance, the employees above must not receive any pension

and they must not be registered under other mandatory social security schemes.

#### 2. Allowance for self-employed craftsmen and tradesmen:

- Self employed craftsmen
- Self employed tradesmen
- Direct growers, colonists and sharecroppers.

In order to access to this allowance, the employees above must not receive any pension and they must not be registered under other mandatory social security schemes.

### 3. Allowance for workers in the tourism sector and thermal facilities sector:

employees in tourism sector and thermal facilities sector, who have closed the employment relationship in the period between January 2019 the 1<sup>st</sup> and March 2020 the 17<sup>th</sup>.

In order to access to this allowance, the employees above must not receive any pension and they must not have any employment relationship at March 2020 the 17<sup>th</sup>.

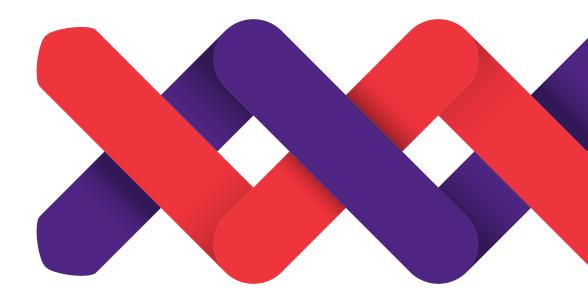
**4.Allowance for workers in the agricultural sector:** employees under a fixed-term agreement, who do not receive any pension and who spent at least 50 effective days carrying out agricultural working activities.

**5. Allowance for workers in the show and entertainment sector:** employees registered with the Show and entertainment pension fund who have the following requirements

- who paid at least 30 daily contributions in 2019 to the above pension fund;
- who have income not higher than € 50.000 in the year 2019;
- who did not sign a subordinate employment agreement at March the 17<sup>th</sup> 2020.

The requests may be submitted on line using the ordinary channels on INPS web site. The requests will be available by the end of March 2020, after the adjustment of the IT procedures.

It should be noted that the above allowances cannot be combined with each other and are not recognized to employees who receive the allowance Reddito di cittadinanza.



#### For any further information or query you may have, please contact:

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