

LABOUR NEWSLETTER 09 – 2020

Labour Law

1. REMOTE WORKING EXTENSIONS
2. EXTENSION TO THE SUSPENSION OF ATTACHMENTS BY THE ITALIAN REVENUE SERVICE
3. REMINDER: PAYMENT OF SUSPENDED CONTRIBUTIONS AND TAXES
4. TIME OFF FOR VOTING AND ELECTORAL ACTIVITIES - RULES

Labour Law

1. REMOTE WORKING EXTENSIONS

The extension of the state of emergency due to COVID-19 until 15 October 2020, as approved with Decree Law no. 83 of 30 July 2020, resulted in the consequent extensions to the temporary rules governing remote working (often referred to as "smart working").

More specifically, the following measures have been extended until 15 October:

- a) The option to commence or cease remote working can be done by a simple communication from the relevant workers, without the need for any specific individual agreement.
- b) The following have the right to work remotely:
 - ✓ **Workers at the greatest risk from exposure to the virus (vulnerable categories)** because of age or specific risk factors tied to a weakened immune system, to the effects of cancer or life-saving treatments, or to other diseases that entail a proven increase in risk, provided that working remotely is compatible with the nature of the work done and based on assessments by the relevant physicians.
 - ✓ **Disabled employees or employees whose household includes someone with a disability.**

- c) **Workers suffering from serious, proven pathologies**, with a reduced capacity to work, are given sole priority when it comes to accepting remote working requests, pursuant to articles 18 to 23 of Law no. 81 of 22 May 2017.

Finally, the right for **working parents with at least one child under the age of 14** to work remotely has been **extended** but only until **14 September** and provided the household does not include another parent who is receiving some form of wage support for work suspension or termination, or a non-working parent.

2. EXTENSION TO THE SUSPENSION OF ATTACHMENTS BY THE ITALIAN REVENUE SERVICE

The "August Decree" also extended until 15 October the suspension of the ability of tax collectors to place attachments on wages and pensions, as originally suspended by article 152 of the "Relaunch Italy Decree".

3. REMINDER: PAYMENT OF SUSPENDED CONTRIBUTIONS AND TAXES

Please remember that, by 16 September 2020, employers must commence the payment of taxes and contributions that were suspended in accordance with Decree Laws 18/2020 and 23/2020.

Decree Law 34/2020, ratified with Law 77/2020, and Decree Law 104/2020 allow such payments to be made in a single payment by 16 September or in instalments as follows:

- 1) Pay the entire suspended amount in 4 monthly instalments of the same amount, with the first instalment payable by 16 September 2020
- 2) Pay 50% of the suspended amount by 16 September 2020 and the remaining 50% in up to a maximum of 24 monthly instalments of the same amount, with the first such instalment payable by 16 January 2021
- 3) Pay 50% of the suspended amount in up to four monthly instalments of the same amount, with the first of these instalments payable by 16 September 2020, and the remaining 50% in up to a maximum of twenty-four monthly instalments of the same amount, with the first such instalment payable by 16 January 2021.

The decision to pay in instalments will not result in the application of any sanctions or interest, but it is necessary to inform the Italian Social Security Institute (*INPS*) in advance of the suspended amounts and the chosen instalment scheme. However, at this stage, *INPS* still needs to issue a notice clarifying the details for such a communication.

From our part, could any clients who wish to use an instalment option please inform the payroll service by no later than 10 September 2020. If we hear nothing by that date, the appropriate F24 tax

forms will be drawn up for the payment of the entire amount due in taxes and contributions payable by 16 September 2020.

4. TIME OFF FOR VOTING AND ELECTORAL ACTIVITIES - RULES

Given the upcoming votes (referendum and regional/local elections), it seems best to summarise the key rules governing employees in relation to such matters.

Employees who are required to perform electoral duties

Employees who have to perform electoral duties have the right to be absent from work for the period required for such duties.

This right is for those people working at a polling station (president, secretary, poll clerk), the people on the voting list, representatives of the referendum promoters and anyone involved in those operations required for an election (e.g. policing/supervision).

The days when an employee is involved in election activities should be handled as follows:

Days at the polling station during working hours	Paid leave + normal pay, as if the person had worked
Days at the polling station on holidays or non-working days (thus also Saturday, for a five-day working week)	Compensatory time off <i>or</i> an additional amount of daily remuneration, over and above normal pay
Polling activities that continue after midnight, even for only a few hours	Time off on the day after the polling + normal pay.

Compensatory time off must be received immediately - i.e. immediately after the polling activities - unless there is a different agreement in place with the employer. Nonetheless, even if polling activities only last for a part of the day, the employee has the right to be absent for the entire day and, as such, must be paid in full for that day.

In order to use such leave, the employee who is required to perform electoral duties must submit, to the employer, the document proving he/she has been called and then, afterwards, submit the same document signed by the president of the polling station, indicating the days (and hours) he/she was actually present and the time when the station closed.

Employees who vote in a municipality that is different to the one where they work

No specific working hours leave is foreseen for employees who return to their home municipality to vote, even if this is distant from the place of work. However, requests to use contractually agreed holidays or leave (reduced working hours, annual paid leave, former bank holiday leave and so on) to go and vote are legitimate.