Pirola
Pennuto
Zei
& Associati
studio di consulenza
tributaria e legale

«Decreto Sostegni bis»:

The main new labour law rules for companies

(Decree Law no. 73 of 25 May 2021)

CIG IN DEROGA FOR EMPLOYERS QUALIFYING FOR THE CIGO If in the first 2021 half-year they suffered a 50% decline in turnover compared to the same period of 2019 Subject to execution of a <u>corporate agreement</u> to reduce the working hours of the staff on payroll at 26 May 2021 <u>with a view to maintaining employment levels</u>

Average reduction of working hours not exceeding 80% of regular daily, weekly or monthly working hours of the workers affected by the collective agreement

No additional social security payments

For a maximum of 26 weeks between 26 May and 31 December 2021 Aggregate reduction of each employee's working hours not exceeding 90% in the period covered by the agreement

Uncapped income-support benefits to employees corresponding to 70% of aggregate remuneration.

INCOME-SUPPORT BENEFITS PURSUANT TO ORDINARY RULES (as of 1 July 2021)



Exemption from additional social security contributions until 31/12/2021



Prohibition to dismiss for organizational reasons except in the event of:



Change of contractor, where same staff is expected to be hired back



Bankruptcy



Company winding-up and cessation of business



Trade union agreement



Definitive cessation of business

INCOME-SUPPORT BENEFITS IN CONNECTION WITH A BUSINESS CRISIS ("Decreto Genova")

Possible six-month extension until 31 December 2021

For strategically significant companies which met with particular difficulties during the cessation process

Subject to <u>new</u>
<u>agreement</u> with the
Ministry of Labour

EXPANSION AGREEMENTS

Lowering of minimum headcount to 100

CONTRATTO DI RIOCCUPAZIONE

(reemployment agreement)

 Between 01/07/2021 and 31/10/2021: to encourage hiring of the unemployed Six-month induction period pursuant to an individual project to adjust professional skills.

 At the end of the induction period, it is possible to terminate the agreement subject to notice.

Exemption from social security contributions provided that:

- no dismissals were made in the 6 months prior to the hire
- no worker in the same business unit and of the same level and category as the new hire is dismissed in the subsequent 6 months (under penalty of revocation of the employment agreement)

NASPI (unemployment benefits)

- Until 31/12/2021 suspension of the 3% monthly reduction as of the fourth month of payment of the benefits.
- The benefits paid between 01/06/2021 and 30/09/2021 are confirmed in the amount payable at 26/05/2021.
- The percent reduction will start applying again from 01/01/2022.

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