



Employment News

COVID-19

10 December 2020

***"Ristori"* Decree**

1. New treatments of CIGO, ordinary allowance and derogated CIG

Employers who suspend or reduce their working activity due to Covid-19 emergency may apply for CIGO, ordinary allowance and derogated CIG, for an additional maximum period of 6 weeks in the period comprised between 16 November 2020 and 31 January 2021. The periods relating to any of the above social shock absorbers previously requested and authorized according to the "Agosto" Decree and placed, even partially, in periods subsequent to 15 November 2020, are allocated, if authorized, in the aforementioned period of 6 weeks.

The additional 6 weeks are granted to employers who have already used the supplementary period of 9 weeks of social shock absorbers provided for by the so-called "Agosto" Decree, as well as to employers belonging to business sectors affected by the closures and limitations provided by the Presidential Decree 24 October 2020.

The application to benefit of the above social shock absorbers, as well as the relevant data shall be submitted no later than 31 October 2020.

Employers who apply for the additional 6 weeks of social shock absorbers must pay an additional contribution, the amount of which depends on the decrease of company's revenues (calculated by making a comparison between the revenues of the first half of 2020 and that of the first half of 2019), as provided for by the "Agosto" Decree, as follows: (i) if there is a decrease less than 20%, the contribution is equal to 9% of the remuneration that would have been due to the employee for the hours not worked during the suspension or reduction of work;

and (ii) if there is no decrease, the contribution is equal to 18% of the remuneration that would have been due to the employee for the hours not worked during the suspension or reduction of work.

The above-mentioned additional contribution is not due if: (i) there is a decrease in revenues equal to or higher than 20%; if the business was started after 1 January 2019; and (ii) if the relevant business belongs to the sectors affected by the closures and limitations provided for by the Presidential Decree 24 October 2020.

2. Ban on dismissal

The ban on dismissal is extended up until 31 January 2021, regardless of whether the social shock absorbers are, or are not, requested. However, the following cases are excluded from the extension of the ban on dismissal, as provided for under the “Agosto” Decree: (i) dismissals due to closure of business (*cessazione definitiva*), following the winding up process of the company (*messa in liquidazione*), without continuation, even partially, of the business, in the event that during the winding up process, it does not occur a transfer of business/business division according to article 2112 of the Italian Civil Code; (ii) dismissals due to union company agreements, executed by the unions that are comparatively more representative at national level, providing for a termination package (*incentivo all'esodo*), in relation to the employees who decide to execute said union company agreements (said employees will be granted access to the unemployment benefit NASPI); (iii) dismissals due to bankruptcy (*fallimento*), when the company does not undertake its business on a temporary basis. In the event that the company undertakes its business on a temporary basis only with regards to a specific business division, the dismissal of employees assigned to other divisions is allowed.

3. Exemption from the payment of social security contributions for companies that do not request social shock absorbers

Employers who do not apply for the aforementioned social shock absorbers are exempted from the payment of social security contributions as provided for by the “Agosto” Decree, for an additional period of 4 weeks, to be used by 31 December 2020, within the limits of the hours of social shock absorbers already used in June 2020, excluding premiums and contributions due to the state insurance authority against accidents at work and professional diseases (*Istituto nazionale per l'assicurazione contro gli infortuni sul lavoro* – INAIL). This provision does not apply to employers operating in the agriculture sector.

4. Suspension of the payment of social security contributions and insurance premiums for employees of companies operating in the economic sectors affected by the new restrictive measures

Employers belonging to sectors affected by the closures and limitations provided for by the Presidential Decree 24 October 2020, having their operational registered office in Italy, may benefit from the suspension of the payment of social security contributions and mandatory insurance premiums relating to the month of November 2020. Payments of such contributions and premiums shall be completed, without the application of any penalties or interests, in one single

instalment no later than 16 March 2021, or in a maximum of 4 equal monthly instalments, with the payment of the first instalment no later than 16 March 2021.

5. Agile working

According to the Conversion Law of the so-called “*Agosto*” Decree, certain categories of employees, including working parents for the entire duration of the cohabiting child’s mandatory quarantine period, if the child was younger than 14 years, were entitled to agile working. In the event that the agile working was not suitable due to the specific type of work, or, in any case, as an alternative to agile working, said parents could benefit from a special leave for the entire or part of the child’s quarantine period, with payment of an allowance equal to 50% of their salary.

The “*Ristori*” Decree has amended the above provisions as follows: (i) the age of the child whose mandatory quarantine period grants the parent the right to agile working is increased from 14 to 16 years old; and (ii) the right to agile working is extended to cases where the cohabiting child’s in-person didactic activities have been suspended, if the child is younger than 16 years old.

With reference to the latter case, if the agile working is not suitable due to the specific type of work, and, in any case, as an alternative to agile working, said parents may benefit from a special leave or abstain from work with payment of an allowance equal to 50% of their salary, if the child is younger than 14 years old. Finally, working parents of children aged between 14 and 16 years old, have the right to abstain from work without payment of any allowance, nor recognition of any social security contribution, maintaining the right to keep their job.

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