



Employment News

COVID-19

10 December 2020

***"Ristori bis"* Decree**

1. Suspension of the payment of social security contributions for employers with operational registered office in territories affected by the new restrictive measures

The "*Ristori*" Decree granted employers belonging to business sectors affected by the closures and limitations set forth under the Presidential Decree 24 October 2020, having their operational registered office in Italy, a suspension of the deadlines for the payment of social security and welfare contributions as well as mandatory insurance premiums relating to the month of November 2020.

The "*Ristori-bis*" Decree extends said provision to further beneficiaries, as identified in Annex 1 of the same Decree.

In addition, payment of social security and welfare contributions relating to the month of November 2020 has been suspended in favor of private employers having their production or operational business units in the Italian territory, in the areas identified by the Decree as high level of risk areas, belonging to the business sectors identified in Annex 2 of the same Decree.

Finally, the "*Ristori-bis*" Decree has confirmed the provisions under the "*Ristori*" Decree according to which the payment of suspended contributions must be completed, without the application of any penalties or interests, in a 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.

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

Deadlines for the submission to benefit of the social shock absorbers, are extended from 31 October 2020 to 15 November 2020.

In addition, wage supplementation treatments provided for by the “*Ristori*” Decree may be requested also with respect to employees hired before 9 November 2020 (date of entry into force of the “*Ristori-bis*” Decree), while under the “*August*” Decree the wage relevant wage treatments could be requested exclusively with respect to employees hired before 13 July 2020.

3. Special leave for parents in the event of suspension of the in-person didactic activities in middle schools (*scuola secondaria di primo grado*)

Employees who are parents of middle school students may decide to abstain from work for the entire period of suspension of the in-presence didactic activities. The provision is limited to areas of the national territory identified by the Decree as high-level of risk areas in which the in-presence didactic activities in middle schools have been suspended, and only in the event that the agile working is not suitable due to the specific type of work. During said period of special leave, the employee is entitled to the payment of an allowance equal to 50% of his/her remuneration. This benefit is extended also to employees who are parents of children with disabilities as defined by Law no. 104 of 1992, who are enrolled in schools or housed in assisted living facilities which have been closed.

4. Baby-sitting voucher

As of 9 November 2020, as an alternative to the special leave above, employees with children attending middle schools and who are registered with the national social security authority - INPS are entitled to one or more of the so-called “baby-sitting vouchers”, to incur the childcare costs during the period of suspension of the in-person didactic activities. The provision is limited to areas of the national territory identified by the Decree as high-level of risk areas in which the in-presence didactic activities in middle schools have been suspended. The overall expense for baby-sitting vouchers may not exceed Euro 1,000. Use of said voucher shall be granted alternatively to both parent employees, subject to the condition that their work activities cannot be performed in “agile mode” and that there is no other parent in the household benefiting from the above-mentioned social shock absorbers or that is unemployed. Said benefit also applies to employees who are parents of children with disabilities as defined for by Law no. 104 of 1992, who are enrolled in schools or housed in assisted living facilities which have been closed. The above provisions are extended to foster parents. The voucher, however, is not recognized for baby-sitting service performed by family members.

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