

Italy Payroll, Tax & Social Security Compliance – 3 Day Training TOC

Applicable Legal Framework: Codice Civile, Statuto dei Lavoratori, Decreto Legislativo n. 66/2003 (working time and leave), Testo Unico delle Imposte sui Redditi (TUIR – DPR 917/1986), INPS and INAIL regulations, CCNL (Contratti Collettivi Nazionali di Lavoro), Agenzia delle Entrate guidelines.

Day 1 – Leave, Absence Management & Statutory Entitlements

- Overview of Italian employment framework and role of CCNLs
- Working time, rest periods and leave entitlements (D.Lgs. 66/2003)
- Annual leave (Ferie): statutory minimum vs CCNL provisions
- Vacation accrual logic and payroll impact
- Vacation pay calculation and treatment on termination
- Sick leave (Malattia): eligibility, INPS indemnity and employer top-ups
- Maternity leave (Congedo di maternità): duration, pay percentage and INPS reimbursement
- Paternity and parental leave entitlements
- Absence reporting to INPS and payroll integration

Day 2 – Benefits, Deductions & Pension Architecture

- Salary structure and taxable vs non-taxable components under TUIR
- Meal vouchers (Buoni pasto): tax-exempt limits and payroll treatment
- Company car (Auto aziendale): fringe benefit valuation rules
- Other benefits in kind and employee deductions
- Mandatory pension scheme (INPS – AGO)
- Employer and employee contribution rates
- Contribution ceilings and exemptions
- Supplementary pension funds (Fondi pensione complementari)
- Contribution limits, tax reliefs and payroll calculation logic

Day 3 – Compliance, Filings, Authorities & Reforms

- Payroll compliance ecosystem: Agenzia delle Entrate, INPS, INAIL
- Monthly filings: UNIFORMS reporting to INPS
- Annual filings and certificates:
 - CU (Certificazione Unica)
 - Modello 770
- Payment timelines for taxes and social contributions (F24)
- Communication with tax authorities and social security bodies
- Penalties for late filing, incorrect reporting and non-payment
- Payroll inspections and audit preparedness
- Recent and ongoing reforms impacting payroll:
 - Tax reliefs and contribution reductions

- Social contribution changes
- Risk areas and internal control measures