

RIGHTS AND PAYSLIP

RIGHTS AND PAYSLIP

Summary	Pag. 42
Why this publication	“ 42
History.	“ 44
The union rights.	“ 45
Health in the Workplace: a right to be defended	“ 46
Cooperative for associates and workers	“ 47
Terminable contract	“ 47
Apprendiceship	“ 47
Part Time	“ 50
Irregular Job	“ 51
Short Term contract	“ 51
Vat numbers	“ 52
Joint venture	“ 52
Accessory job	“ 53
Training processes	“ 53
Defend in the undeclared working relationship	“ 53
The right to work of the disable	“ 54
Disciplinary sanctions	“ 55
Individual dismissal	“ 55
Retroactivity of the termination	“ 56
The formality of termination	“ 56
Penalties	“ 56
Collective termination	“ 58
Prescription of credits in the employments.	“ 59
Against mobbing	“ 59
Unemployment insurance (cassa integrazione guadagni)	“ 60
Redundancy	“ 60
Solidarity contract	“ 63
Ordinary unemployment	“ 35
ASPI Unemployment with reduced qualifications	“ 36
Unemployment benefits	“ 61
Mini Aspi	“ 64
Allowance for the household	“ 64
Immigrant workers and reduction for family members.	“ 65
Maternity Leave	“ 64
Permits for disable and for their assistants	“ 67
Severance pay (tfr)	“ 68
The annual certification of salary (CUD)	“ 69
The reference salary for the calculation of the welfare deductions	“ 69
Fiscal deductions	“ 70
Contributions for the welfare benefits on the part of the company and the worker	“ 70
What's the payslip?	“ 70
Composition of the pay slip	“ 71
The elements of the severance pay	“ 7

Summary

Base salary or minimum contract.	Pag. 71
Seniority.	“ 71
Piecework.	“ 72
Fee for work overtime, holy-days, night work and shifts	72
Company salary	“ 72
Canteen and canteen indemnity	“ 72
Other indemnities.	“ 72
Cost of living allowance.	“ 72
Illness	“ 73
Accident	“ 74
Work time and reduction of the work time	“ 74
Ex-festivity	“ 74
Vacations	“ 75
13th monthly pay / Fourteen month salary	“ 75
Compensation for contract vacation	“ 75
wat's Cub?	” 77

WHY THIS PUBLICATION

Over the years, a devastating campaign is being carried out to bend workers' behaviors to the "market God" seeing companies and governments as the priests and sentinels of this new religion. This campaign has unfortunately induced more and more workers to lose confidence in the possibility of claiming their rights and welfares and to make them respected or improved.

This mean campaign carried out both by government and companies quickly developed and obtained a great success thanks to the accomplishing role of the main National Trade Unions (cgil–cisl–and ugl) and to the attitude of many resigned or disappointed workers who only saw the possibility to save themselves individually.

With this publication we want to remind to all workers of the rights that are granted by laws and regulations by the national Collective labor agreement.

This would like to be a tool for those workers who do not resign and are willing to develop with CUB an enforcement action to counteract the liberistic policies aimed to rise the levels of protection in the working environment.

HISTORY

Waged work. The worker does not own the production means (machines, tools, raw materials, etc.) he only sells his work for a wage to the employer .

After selling the products of his production, the employer pays his company employees, buys goods and services needed for the production, buys raw materials, interest rates on the debts, financial expenses and keeps some money also for himself as profit.

Profit, therefore, results from the appropriation of the work on the part of the owner/employer who anticipates the capital for the company (the capitalist) and from the sale of products on the market.

The exploitation of the worker in history. The exploitation of the work took place in history through relations of production greatly different: slavery, the medieval feudal production ratio, and, last, the capitalist production ratio in which the production is carried out through a "Free

Trade” between worker and the capitalist owner of the production means who offers a wage for the workforce.

The worker’s freedom is only formal: in fact he is not linked to the owner/master by “real chains” but his needs, the production way and the social structure force him to accept the bargain. This bargain along history needed a contract to rule the relationship between those who offer the work and those who exploit it.

The labor agreement contract is the legal instrument who allows the employer to use the working force upon the payment of a salary. The bargaining of the price of the working force is one of the main reasons why the working class has developed its Trading Unions.

In the old Italian Civil Code of 1865, the working contract was considered a kind of location contract: the employer rented the laborers’ working force as if it were a house or car. The contract purpose was mainly to allow the unlimited exploitation of the working force. In the 1942 civil code the purpose of the contract has been neatly separated from that of the rent contract; the working contract, according to this new Code, has a specific economic-social function which includes the worker among the organization and establishes a hierarchic relationship between worker and employer: “the employee engages through the remuneration to cooperate in the organization lending his intellectual or manual work employed and directed by the employer.”

The new Italian Constitution (art. 35-38) improved the labor agreement in order to grant a function that allows to free the worker of the need and to grant his economic security and social dignity. This double function of the salary explains why this is due not only for the real working periods, and also for any suspended working period (illness, vacations, meeting, etc.).

Within the working contract collide two different interests: the employer interest to utilize the working force according to the need of the company, getting thereof a profit and the interest of the workers to get an economic stability and professional improvement and a life in which he can express himself and satisfy his needs.

Starting from the middle of nineteenth century the workers, organized in Unions, obliged the employers by means of strikes to adopt the Collective Agreement

The Collective Agreements do not determine the wage of each worker, but establish a salary level below which the wage cannot go.

Thus starts to emerge the future principle of the “fair pay”, contained in the Constitution, art. 36, where it affirms the right for each worker to a salary adequate to grant to himself and his family a life free and self respectful.

But a “fair pay” does not exist : it only exists a general level of standard of living attained in a certain period of time and in a certain place by the working class.

THE UNION RIGHTS.

The workers defend their interests also in an indirect way, by joining organizations called Trade Unions. The Italian Constitution grants to the workers the possibility of protecting their interests against the employer. Two are the instrument foreseen to claim the workers' interest.

Right to strike. To support their claims the workers possess a powerful instrument of protection: the strike. The strike is the partial or total abstention from work of groups of workers to protect their collective interests. They suspend the working activity thus causing some negative economic consequences to the employer .

This instrument is used both as a mean to protest and a mean to oblige the counterpart to accept claims. Art 40 of the Constitution gives the strike the quality of a real right. Furthermore, since it's a constitutional right the strike cannot in any case be cancelled or limited by the National laws and neither negotiated: also it does not constitute a default in the working contract since it represents only a suspension of the working relationship and of the obligations of the parts, but doesn't represent the termination of the contract itself.

Freedom of Union association. This freedom is foreseen by art. 39 of the Constitution. To better handle this matter has been enacted law 300 of 1970 better known as the "Workers' Statute" the first real government act to support and protect the Trade Unions workers associations.

The law has two main targets:

- a) Protect and support the workers' freedom and dignity (freedom of thought , prohibition of use from the employer of guards or surveillance systems of the activity of the employees, prohibition of investigation on political, religious and trade unions at the recruitment).
- b) grant the Trade Union freedom within working places (the right of trade unions constitutions, the prohibition of discriminatory acts as far as salary is concerned and the restoration in the working place of the worker unlawfully sacked).

HEALTH IN THE WORKPLACE: A RIGHT TO BE DEFENDED

The work in itself can be a threat for each worker both for the rise of working diseases and accidents.

How to protect themselves? Health is an untouchable right and therefore must be defended both individually and collectively through the power obtainable from the trade unions struggle.

Health anyway is not only a personal right: it's a right that attains to the whole society and is ruled by Society with proper laws.

But, which are the most important laws for our Country?

To answer this question we must start from the Constitution (art. 32: "The Italian Republic protects the health as a main right of the indivi-

dual and as interest of the entire community”) and also from the Civil Code (Art. 2087: “The employer must adopt, within his company, any necessary measure to guard the physical and psychological integrity of the workers”).

The implementation of these principles was carried out through a series of laws in the fifties and the 1970 Workers’ statute (Art. 9).

Lastly the European regulations like in the 626 law are now coordinated by the laws of the new Consolidated on the health and security on the working place (Legislative Decree n. 81 - 2008), modified by L.D. 106 of 2009).

A office for assistance and information on Health and Environment from 15 to 18 operates In Viale Lombardia, 20 – Milan (Tel. 02/70634875).

COOPERATIVE FOR ASSOCIATES AND WORKERS

The worker associated in a Cooperative establishes two kind of relationships, an associative and a working one and it’s therefore necessary to take into account what the statute and the regulation say. It’s very important that when adhering to the cooperative the worker asks for both the statute and the regulations since they are important for the relationship with the cooperative itself.

The rules cannot contain exceptions pejorative of the minimum emoluments of the contract. The working associate cannot gain less than the minimum salary foreseen by the contract (table salary of pay qualifying, contingency, EDR) the rule of the contract which foresaw fixed remuneration items, such as number of months in a year and seniority, considered the hourly payment foreseen by the working contract (time contract). They have right to the regulatory institutions for the workers in general. (TFR, vacations, etc.).

Fornero Law - Types of contract - Law 92/2012

TERMINABLE CONTRACTS (C.T.) Law 92/2012 (clauses 9/15)

Before the reform, the clause 01 art. D.lgs 4 368/2001 predicted the following: “employment dependent contract is stipulated as an open-ended contract”.

After this premise it has been sustained that “the rule” would be applied and the business relationship would be transformed as a open-ended contract if the judge will consider other kind of self employments or fixed term contract as employment dependent contracts.

The rule is now changed: the new clause 1 article 01 say: “ open-ended employment dependent contract is the common form of the business relationship”, so if this is no more a rule, it remains a political prospective.

Here we have the first important revision: the D.lgs 368/2001 sustained for C T not only a temporary reason legitimizing the job insecurity, but also its official and particular clarity in the letter of engagement; so

that a prior control by the worker and by the judge could be done. Now there is a subsection 1 bis: saying that for terminable contracts of 12 months it is no more necessary to have a temporary reason and something written on the contract.

The only limits are:

1) Terminable contracts cannot be longer than 12 months they had to be written and can be used only once with the same worker independently of the change of job. So it must be the first terminable contract for that worker.

2) The worker must not be used as a given worker in that firm.

3) The contract cannot be extended not even once. But it could be ruled by a new terminable contract, if the new contract respects the rule (temporary reasons for organisation and production and its clarity in the contracts). The judge, for this first contract, can operate ONLY according to 3 above mentioned limits; and he will not be able to decide if the reasons of the limit are really temporary or not.

For this kind of contract, like the all terminable contracts, the new law allows a contributory increase of 1,40 % (excepting contracts for replacements, seasonal workers, and learners) that can be recovered in the last six monthly salaries, in case of stabilisation of the relationship. That could be an incentive for a stabilisation of the relationship.

But we must consider that:

1) Such a simple and sure way of employment for temporary job will be the best way for employers (because there is no judicial risk). In effect an employer can have a person in trial for twelve months cheaper than a normal worker and have the opportunity to recover most of the costs compared to a permanent worker.

2) Such beginning of a job inevitably penalizes the troublesome workers like sick, parents with children that needs permissions, workers not much productive and workers going on strike.

So the open-ended contract is no more a rule and the system had given to the employers, since many years ago, the power to select people creating a dividing line between included and excluded of the manufacturing system.

We wonder about the possibility that this manner could elude the European law against the abuse of the terminable contract. In effect a terminable contract against general right is not plausible because the European community with the directive 97/67 says on 7th that "Using open-ended contracts with objective reasons is the best way to prevent abuses.

Samone says no because the law concerns only the first terminable contract not the followers, whereas this succession could be under the community rule. We can see the hypocrisy considering that - there is the possibility to change worker after 12 months - there are no limits of percentage as expected for other situations like post office where there are also temporary limits in a year. The rule commits to the national contracts and also to the decentralized agreements the possibi-

lity to stipulate contracts without using the word “ instead of”(meaning-not in addition -) those we have taken about , in case of particular organization processes where there is a limit of 6% of the all occupied workers . These rules are also applied for terminable contract even if the law does not modify in the same meaning the commercial contract whom the terminable contract comes from.

TERMINABLE CONTRACTS (Called Normal)

There are some Modification

1) They can continue more than the expiration date in a different way used before:

- till six months the allowance becomes 30 days instead of 20 .

- after six months the allowance becomes 50 days instead of 30.

The employer must, in advance ,communicate to the institute of the workers the extention of the job; otherwise the terminable contract had been extended over the expiry, so it could be tranformed in a open-ended contract .

2) They must have a new different break between one another

-Till six months 60 days instead of 10.

- After six months 90 days

instead of 20 you can have the possibility to modify these time intervals up to 20 and 30 days .

3) Considering this longer time interval the law ordains that the time to contest is 120 days instead of 60 with the obligation to begin the trial within 180 days

4) The only useful change is that about 36 monts, considered as temporary limit of terminable contract (excluding extension of the CCNL) that can transform them , we have to consider also periods on a mission with same jobs.

5) There is a restrictive interpretation of the art.32 of the law 182 /2010 that had already restricted to 12 months of salary as unemployment benefit given to a worker after the wrongful due date independently from the fact that the unemployment could had been more or less long. With this new rule the benefit is called ,in this case, “all inclusive “ excluding definitively from the best situation for the workers that the rule had ,some time, decided in order to avoid penalties caused by slowness of the justice.

APPRENTICESHIP - Law 92/2012 (Subsections 16 / 19)

Since 15 years it could be the best way for job for young people (Job +Learning) justifiyng a lesser salary, (more interesting for the employers)

There are three kinds of apprenticeship :

– according to job and degree

– apprenticeship for career or job

- apprenticeship for high specialization and research

The law had given four modifications :

- rule about employment
- minimum term of duration (till 2005 was 2 years, after 2008 there is no limit)
- rule for termination
- extension of ASPI
- the text about apprenticeship (law 167/2011) is modified according to CCNL that must consider a duration of 6 months as minimum, except seasonal work
- are inserted different limits of percentage according to the size of the manufacture since 01.01.2013:
excluded project workers and artisan business:
 - If the manufacture has less than 10 workers it must have only one apprentice for a specialized worker
 - If the manufacture has more than 10 workers it must have 3 apprentices every two specialized or trained workers
 - If there are no trained or specialized workers we can have 3 apprentices as maximum.

The rule says that is not possible to have apprentices with only apprenticeship.

To increase the stabilization, you can have new apprentices (in manufactures with more than 10 workers) if during the previous 36 months had been confirmed 50% of apprentices workers at the end of their contracts (till 18.07.2015 this limit is 36%) If you do not respect this % you can employ ONLY one more apprentice. If you exceed this percentage the surplus will be considered as a normal open-ended contract (only for manufactures with more than 10 workers). So the employer and the worker cannot rescind a contract before its expiration (you can do it only for justified dismissal or good reason) It means that if the worker will tender his resignation before the contract expiration without good reasons he could compensate his employer for damages about costs for a training not utilized.

If the employer at the end of the apprenticeship want to stop it must give advance notice otherwise the contract becomes a normal open-ended contract .

Fortunately these workers are protected from unemployment situation.

PART-TIME -Law 92/2012 (Subsection 20)

They have introduced again a little limit about flexible clauses now ruled by CCNL in this way :

- 1) giving to the collective agreement possibilities for the workers to change or abolish these clauses
- 2) possibility to cancel for students ,cancer sick .or with relatives, sons and spouse with cancer and workers living with disabled persons

The fact is that when a worker has stipulated a contract can cancel it ONLY in the above mentioned cases

IRREGULAR JOB -Law 92/2012 (Subsections 21/22)

This kind of job, cancelled in 2007 , had been restored in the year 2008.(It is not cancelled but only restricted)

It concerns, by CCNL ,only some kinds of workers as keepers , watchmen , waiters an office boys and is reserved to people older than 55 years (previously only 45) or younger than 24 years

– performances done within the 25th year (previously less than 25).
If the performances go on less than 30 days the employer has to communicate it to DTL by sms , fax or email - later cancelled (subsection 37 of the DLGS 276/3- where the worker must have a complete and permanent willingness ,but the salary only in case of call.

SHORT TERM CONTRACT - Law 92 / 2012 (Subsections 23 /25)

This is the most revised institution in aid of workers , but there are many efforts in order to change it.

– The law considers this contract as a continuous cooperation only for a project not also for a program or period of job.

The project has to be well specified not only as a social subject and it will be followed by a final result specified in the contract . If the project is not clearly specified about its particular content the contract becomes a normal job contract .

The short term contract cannot be stipulated only for repetitive or executive assignments,in this case it could be ruled by a normal contract -CCNL .

So ,with this limits , it will be very difficult to rule call-center and other executive job with this kind of contract .

The law gives a minimum of salary according to a particular CCNL contract or in reference to the short term contract .

The subjects can rescind the contract before its end for justified cause or :

– the worker can do it with advance notice (ONLY if provided by the contract.-impossible to happen !! - No contracts give this possibility !!)

-The employer can do it if he proves that the worker is so unable that is impossible to reach any realisation of the project (WITHOUT advance notice) .

The law, moreover , considers each collaboration as subordinate (different proof excepted) when the worker works in the same way of the customer's employees .

These rules are applied only to the contracts stipulated after 18 / 07 / 2012 .

The new rule, also, gives a little unemployment benefit : till the year

2015 (if you have worked at least for three months during the previous year) - Euro 1045,00 multiplied the lesser number between monthly pay of the previous year and those without subsidy.

After the year 2015 will get worse.

V A T NUMBERS Law 92 / 2012 (Subsections 26 / 27)

Also in this case there is a limit with the presumption for the project work the reverse of the burden of proof , so that the employer has to demonstrate the independence of the business collaboration.

This happens even if there are only two of these three situations.

- If the business collaboration for the same customer goes on more than 8 months in the calendar year (going back for the last 12 months)

– If more than 80% of the sales volume of the calendar year becomes from the same customer (that is to say all the firms of the same group having the same interest.

– If the business collaborator has a designed position with the customer .(Nobody knows what does it mean . It seems impossible that the collaborator has an exclusive position only for him.)

If there are 2 requirement of this they consider the contract as a short-term contract otherwise if the original contract has not requisites like : written contract , a clear information about the project and its objective , it will be considered a normal contract.

These hypothesis are not possible in these cases :

1- When the performance had an high expertise or the worker had very good ability learned with very important experiences and has an earned income not less than 14.930 euro per year (minimum taxable income for artisans and retailers)

2- When the performance is a professional service that needs a registration in a professional association .

For the Vat Numbers in progress the law enters in to force on 18 . 07 . 2013 .

If the performance is a continuous cooperation the duty is 2/3 charged to the customer and 1/3 to the worker.

JOINT VENTURE -Law 92 /2012 (Subsections 29 / 30)

In the cod of law 2549 there is a subsection that restricts to 3 the number of the partners of the joint venture that could work in the same performance , EXCLUDED Workers

having family connection till 3rd degree and 2nd in kinship (father in law , son in law and daughter in law) .

In violation of law the partners are considered subordinated.

The contracts still existing can go on till their expiration if certified by an examination board .

The 30th subsection considers again other hypothesis in favour of workers .

That to say : the workers are considered subordinated :

- when there is no interest of profit
- when the financial statement has not been consigned
- when the job is not qualified (like self employed)

ACCESSORY JOB Law 92 / 2012 (Subsections 32 / 33)

For a work under a part time contract with salary not bigger than 5.000 euros during the calendar year , but with the limit of 2.000 euros for single customer , there are.

- more restrictive rules in the agricultural industry only for workers under 25 years old the new rule, in order to contrast the abuse to dissemble this kind of job in a continuous job as illegal labour , says that vouchers had to be for hours, enumerated and date stamped.
- Today the price of a voucher is 10,00 euros (7,5 for the worker and 2,50 for the insurance) but the law can modify this situation to the detriment of the worker
- Each voucher is valid for an hour (that because till now the employer pretended to pay with a voucher more than an hour)
- This new rule is extended to every industry branch.
- The new rule considers that also these amounts are useful to calculate the income for the residence permit.

TRAINING PROCESSES -Law 92 / 2012 (Subsections 34 / 35)

The law gives to the central government and the districts the possibility to reach an agreement about :

- rules for stages
- rules against abuses
- rules to qualify the the apprenticeship
- giving an adequate allowance as a forfeit about a preformance with penalty against the lawbreaker.
- A minimum salary will be guaranteed for the apprentice .

Defend in the undeclared working relationship

The undeclared work. The undeclared work is an irregular working contract; it's usually forced by the employer/company and subject to penalties for the employer who utilizes it. The worker has the right to claim the regularization of the relationship recovering the differences of salary and the non-payment of the social security contributions. To do so it's necessary to demonstrate the number of days and hours worked, the salary obtained for the work done and also to find testimonials of the work carried out.

CUB suggests, in order to avoid risks, to request the regularization once concluded the working relationship; the prescription is not foreseen.

DEFEND IN THE UNDECLARED WORKING RELATIONSHIP

The undeclared work. The undeclared work is an irregular working contract; it's usually forced by the employer/company and subject to penalties for the employer who utilizes it.

The worker has the right to claim the regularization of the relationship recovering the differences of salary and the non-payment of the social security contributions.

To do so it's necessary to demonstrate the number of days and hours worked, the salary obtained for the work done and also to find testimonials of the work carried out. CUB suggests, in order to avoid risks, to request the regularization once concluded the working relationship; the prescription is not foreseen.

THE RIGHT TO WORK OF THE DISABLE

Beneficiaires	Conditions requises	verification
psychiques, sensoriels, intellectuels, Non voyants, sourd-muet	invalidité supérieure au 45%	commissions médicales ex.art. 4 de la loi 104/92
invalidi del lavoro	invalidité supérieure au 33%	INAIL
invalides de guerre, civils de guerre et pour service	minorations de la 1 ^e à la 8 ^e catégorie	Aux sens du d.p.r. 915/78

The right to work of the disable is regulated by the law 68/1999.

Beneficiary and assessment of disability

Occupés calculables	Nombres d'embauchés	Typologie d'Appel
e 15 à 35 salariés	1 handicapés	nominativa
de 36 a 50 travailleurs salariés	2 handicapés	1 nominativa, 1 numerica
Plus de 50 travailleurs salariés	7% des travailleurs salariés	60% des nominatifs, 40% numérique

Shares reserve

All employers both public and private must hire :

Employeurs privés qui occupent de 15 à 35 subordonnés	seulement en cas de nouvel engagement
Partis Politiques , organizations syndicales organizations non -profit	Seulement en cas d'un nouvel embauche et la part est calculée exclusivement en fonction du personnel tecnico exécutif au exerçant des fonctions administratives

Limitation of obligation

Les entreprises suspendent l'obligation d'assumer dans ces cas:	<ol style="list-style-type: none"> 1. pour intervention de chômage technique 2. À l'application de contrats de solidarité défensive 3. pour procédures de mobilité
--	---

Obligation suspensions

Penalties for companies which evade. The private companies and the public institutions which do not hire or which are late in sending to the work provincial directorate the summary illustrating the hired workers data, must pay a fine of 516 euro plus 25

euro for each day of delay.

DISCIPLINARY SANCTIONS

The Company must publicize any information on contract and the laws regarding behaviors punishable, foreseen penalties, and controversy procedures in disciplinary matters.

Usually the penalties foreseen by the contract are: verbal or written reprimand; fine (never higher than 4 hours); suspension from work; sacking.

The penalty cannot be applied before the company has communicated to the worker in a written form the controversy and without having heard (within five days) the worker for his defense. The worker can appeal to his trade union.

In case of disciplinary dispute from the company apply directly to a CUB.

INDIVIDUAL TERMINATIONS

The legislative procedure for terminations with justified reasons

Firm with more than 15 workers in the same municipality or with more than 60 workers in the country.

There is for this kind of termination a prior procedure :

The employer has to communicate to DTL and to the worker IF :

- He declares the purpose to dismiss

- He shows the reasons of the termination and possible help to reallocate

The DTL in 7 days (imperatively) has to send the order of convocation.

The saids could be helped by trade union or lawyer or labour consultant

In that moment they have to consider also different possibility instead of termination

This period must be concluded within 20 days from the date when DTL transmitted the order of convocation . In case of impossibility , Well Documented ! , for the worker to participate in the meeting there are 15 days more.

Also in case of joint resolution the worker has right to ASPI .

This is a very delicate moment ; both the behaviour before DTL and the rejection to accept conciliation ; the judge of the lawsuit will draw a conclusion about compensation (art.18 statute of workers) and for cost for trial.

That is the reason why you need immediately a legal aid ! .

Anyway , considering the short the time, it will be impossible to examine minutely

the whole working time , so it would be better to avoid to give up definitively if there are some rights about health or a superior job , that require a depth analysis. In tis case , if the employer persists , it had better to write in a memorandum that the agreement si not done because the employer want it,not only for resolution,but also for the whole worker rights.

So, if there is no conciliation, this fact cannot be ruled against the wor-

ker by the judge.

RETROACTIVITY OF THE TERMINATION

If there is no conciliation ,or during 7 days there is no convocation order by DTL, the termination starts and has effect from the beginning of the procedure and the work days in the meanwhile are accounted as advance notice.

The same happens for disciplinary termination provided for by art. 7 of statute of workers. So that if , after the counterclaim , there is a termination, its effects begin from the day when the worker received accusations. In both cases these workings had been choosed not only in order to let the employer have a little time for advance notice , but especially to prevent the effect of interruption of the disease in case of termination . The reason of this regulation is well known , but it is contradictory in the result .The consequence of the interruption of the business collaboration , according to the current regulations and collective labour agreement , about a disease of the worker arising AFTER the beginning of these two procedure of termination (when the business collaboration is still active and the worker is still subordinate in hierarchy to his employer) ; will BE realized if the termination in

those procedures Will Be Avoided ; whereas it will NOT be realized (with effect from the beginning) Will Not Be Avoided. (There are particular rules for maternity leave and on the job injury)

THE FORMALITY OF A TERMINATION

The termination has to be transmitted to the worker with a written document that contains the reasons (Consequently the worker has not to ask the reasons within 15 days after the communication)

The termination, as before , must be contested within 60 days , but the time limit for the trial becomes from 270 days to 180.

PENALTIES

Actually the possible penalties against the faults of the termination given in a firm with more than 15 employees in the same municipality or with more than 60 employees in the country are 4 instead of 1 (as previously).

The law considers:

1-A full reinstatement . It consists of the old reinstatement plus a reparation for the damage estimated by the judge between 5 monthly pays and all the lost pays

from the date of the termination to that of the reinstatement (detracted pays for other works - effectively collected -) with the right for the worker to have 15 more monthly pays if he prefers to leave his job, re-

nouncing to the reinstatement .

This penalty is now considered only for discriminatory terminations, for example marriage , maternity, terminations null and void or illegal (like reprisal, revenge). The rule is valid also for managers and for verbal termination.

2- The weakened and defective reinstatement . There is an reinstatement , but the reparation has no more smallest limit, on the contrary , there is a maximum limit of 12 monthly pays and they must consider also the salary that the worker could have earned looking for another job (it could be better to furnish proofs about it)

There is a coverage funding of differences and the right to choose for 15 monthly pays.

This penalty is considered :

A – In disciplinary termination, but only if the judge verifies the non existence of the fact when it belongs to a punishable behavior with a preserver penalty according to the national labour agreement (CCNL)

- There is a very good question to put : if the fact is only excessive without reference to CCNL ?

B- For terminations intimated for happened inadequacy for the job or for overtaking of the period (considered as an objective cause and requiring a previous administrative procedure)

C- Termination for good reason when the judge verifies the not existence of the fact for the recess.

The law does not specify what “evident not existence “ means . A fact could be existent or not ; and its “not existence “ is obviously evident . In this case the judge CAN order the reinstatement (that to say that the judge Can Order , NOT Must Order , so he has a discretionary power.) In this case the law does not use an objective point of view . It is impossible to know what parameter will be used by the judge about a termination with these faults . He will order a reinstatement or only a reimbursement ? There are some problems of constitutionality . Obviously if the lack of reasons hides unfair discriminations, we can have a legal protection .

3 – The obligatory and ordinary protection (only reimbursement) . It consists only in a allowance from 12 to 24 monthly pays according to the length of service, the number of worker , the dimension of the firm , behaviour of the parts and their conditions .

A- it could be implemented in case of termination when the fact is not true (but not showed ?)

Also in this case we have to consider the worker initiatives to search for a new job in order to estimate the damage (providing documentary evidences for it.).

B – In disciplinary termination when the fact exists but not adequate for the termination. (Could it be considered excessive ?) . But in this case a conservative penalty for the reinstatement could be provided . - What else ? Difficult to understand

4 - Obligatory Defense Reduced :

There is only a remboursement from 6 and 12 monthly pays decided by the judge in the basis of the procedural violation , and it is applied only to ineffective terminations in case of :

- breach of obligatory motivation
 - breach of the administrative procedure as expected for termination for good reason
 - breach of the disciplinary procedure ax art. 7 of the statute of workers
- Obviously ,if in addition to these violations there are also the” not existence” of the facts or discriminations , legitimate defenses will be applied.

COLLECTIVE TERMINATION (Subsections 44 / 46)

For factories having more than 15 workers and that want to dismiss five or more employees . In this case the law has the clear will to modify two parts of the law 223 /91 whereby the workers could have their terminations cancelled.

First of all, the final notice of a termination and its justification to the Trade Union and to DPL is no more concomitant with termination self, but it can be sent within 7 days after the communication to the worker . So, in this way , the risk of the employer about a formal violation of the procedure is only apparently reduced , because it concerns only the possibility to verify promptly by the authority and, consequently , by the workers , the detailed procedure which the selection system for terminations had been used with Secondary , the rule considers that a possible defect in the notice that the employer had to send to the Trade Union for the mobility procedure, can be corrected by a union agreement during the procedure .The rule says nothing about the representation of the union . Especially it does not consider that the notice can concern only a single worker ; and that it is necessary to distinguish between different omssions .

For example : if a Union had not received the comunicaton , is it possible that the

agreement with other unions can restore this situation ?

Then, there are three cases where the penalties for illegitimate terminations change :

When the collective termination is done without written form (it seems an absurd situation for a collective termination !) there is a full reinstatement .

- In case of violation of the procedure (not corrected by union agreement) it will be applied only the most heavy economic penalty (obligatory protection from 12 to 24 montly pays)

This situation is very dangerous because the Union Procedure is employed because about these cases of terminations , the judge has not the power to examine their legitimacy , having only the possibility to judge the formal respect of the procedure.

That because , in case of collective terminations , is enough having a supervision of the employer “s act by a comparison with the Trade Union . Comparison that needs, in order to be serious, correct and continuous informations (specified by the law 223/1991) that must be done BEFORE the comparison between employer and trade union . That “s what the procedure wants . But if the employer is not correct and does not give promptly informations or gives them incompletely or mislead , humiliating the union “ control for the management of surplus , with this new law he cannot be punished with the reinstatement of the workers .So one more time it is shown how the new law facilitates unjust terminations giving to the employer only an economic risk . In this case , for a best worker protection , we could use a legal action according to ex art. 28 of the saying that the termination must be cancelled because of a antilabor behaviour.

In case of violation of the criteria of choosing we can refer to the 4th subsection of the new article 18 (protection for simple reinstatement) and have a reinstatement and a reimbursement till 12 montly pays. Also in this case we have verify,in case of violation of criteria of choosing,if tere is an unfair discrimination in order to apply (protection for whole reinstatement)

In this case there is a reinstatement because the law established that the employer could terminate immediately a different worker without renewing the procedure .

PRESCRIPTION OF CREDITS IN THE EMPLOYMENTS.

Any Worker’s credit for differences in the contracts and law must be claimed within 5 days from the acquisition of the right.

Within companies with less than 15 employees, it’s possible to claim any difference in respect of the contract and of law gained during all the working period, within five years from the discontinuance of the working contract;

Any difference in the computation of the termination treatment (TFR), must be claimed within five years from the discontinuance of the working contract.

AGAINST MOBBING

The violent behaviors on the working site with acts, word, gestures, written harassment, persecutory of the dignity, the physical and psychological integrity of a worker in such a way to threaten the job or worsen the company climate can be assimilated to mobbing.

The Court considers essential elements for Mobbing the following:

- 1) aggression or persecution of a psychological character;
- 2) its frequency and duration;
- 3) its progressive trend;
- 4) The severe pathological consequences deriving to the worker

These vexatious behaviors must be fought with resolution. The mobbing crime is not contemplated by the law and it’s therefore difficult to demonstrate and punish it. This difficulty does not exist in the civil

law field where the causes of mobbing compensation do have a solid legal base in the Court of Cassation and civil Courts.

In order to obtain a refund for mobbing, the worker must ask assistance to CUB; he must demonstrate the link existing between his illness and any persecutory behaviors of the employer in order to isolate it both psychologically and physically (damaged caused by mobbing).

The employer is responsible of the mobbing damage (i.e. the attack to the psychic realm of the worker) see art. 2087 c.c., also if these attacks are materially carried out by the worker's colleagues.

The employer is obliged to refund the worker of the biological damage following a mobbing action deriving from his colleagues, where it can be ascertained that the superior, while being aware of the misconduct of these colleagues, did not stop them.

UNEMPLOYMENT INSURANCE .

The income assistance (cassa integrazione guadagni)

The partial or total reduction of the work time, established by the firm, causes, with a particular procedure, unemployment insurance. The income support cannot go on more than 36 months in five years. After the Fornero's law there are an Ordinary unemployment insurance, Extraordinary for recession and reorganization and of solidarity.

The extraordinary insurance for the end of employment, for bankrupt and, since 2017, special fund with public funding from general tax system is abrogated.

The abolition of the unemployment insurance for end of employment reduces the time for the workers from 12 / 24 months to 12 months of ASPI rising to 18 if the worker is more than 55 years old. The extension of the beneficiaries of the unemployment insurance is limited to a particular sectors (business and tourist industries with more than 50 employed, securities with more than 15 workers, air transport and airport transfer) whom every year an exception was financed for. For sectors not covered by unemployment insurance and only for firms with more than 15 employed, the unemployment insurance notwithstanding will be replaced by a bilateral fund of solidarity founded at the National Insurance Welfare. These obligatory funds (established within 2013 with pacts between trade unions and employers, or in absence of pact, by the government as residual form) will give different protections according to different sectors and bargaining. Workers of the firms with less than 15 employed that have used unemployment insurance notwithstanding now have only the defense of ASPI. Till now the unemployment insurance had been supported by the general tax system (60%); and with European fund by national land (40%).

Funds increase bilateral model with the purpose to transfer increasing parts of the welfare from the public guarantee and management to the bilateral of the employers and trade union, privatizing the welfare and changing the role of the trade union. Abolishing the unemployment insurance notwithstanding is not an opportunity to create general means

at the expense of the general tax system ; but helps to abolish the public funding for the income and increase the insurance field .

If it will be the same experience of the professional funds for the continuing course of training, of the national complementary insurance and of the integrative health funds , we will Three types of intervention:

CIG ordinary. It is paid to workmen, employees and supervisors suspended or at a reduced working hour following to transient events not caused by the company or following to events linked to temporary market crises .

Duration: 13 continuous weeks ; Exceptionally can be postponed by three months in three months up to a maximum of 52 weeks during a two year period.

From the redundancy payment ordinary are excluded the apprentices, the hired drivers, the home-workers and the directors.

Admitted companies: industrial companies, cooperatives with transforming, handling and commercialization activities of agricultural and livestock products.

CIG extraordinary. Paid to workmen, employees and supervisors included workers with fixed-term contract or part-time contract with seniority of at least 90 days for:

restructuring, reorganization or corporate restructuring for a maximum of two years plus two extensions of 12 months each company crises for a maximum of 1 year with the exception of an extension of 6 months company in bankruptcy or controlled administration lasting 1 year with the exception of an extension of 6 months.

Admitted companies: industrial companies: building companies, agricultural cooperatives, contractor of the canteen service, cleaning contractors, auxiliary enterprise sectors of the rail service, craft business industries included builders and similar, with more than 15 workers. Commercial companies with more than 50 workers.

The salary integration should correspond to the 80% of the global pay (including the additional monthly pay). Actually is much lower since the maximum amount of salary integration is decided yearly by the government.

Income assistance “in deroga”. The income assistance “in deroga” represent a support for workmen, employees and supervisors suspended from work who not have access to both ordinary and extraordinary redundancy payment included the apprentices, temporary workers and home workers. The duration of Cig can be of maximum 12 months (first request maximum 6 months)

The unemployment benefit of 80% of the wage (up to the attainment of INPS limit) will be paid by INPS.

The suspension will be of two kinds: weekly zero hours or partial reduction of the working hours.

To profit of this facility the worker must have cumulated at least 90 days of work, also non continually, by the company requesting Cug; for those workers taking advantage of the assistance there is a minimum limit of 40 working days also non continually.

UNEMPLOYMENT BENEFITS :

the biggest benefit of 2013 law n° 427 /80 supplied for 12 months

Wages for reference	Amount	Amount Pre Tax	After Tax**
Salary till	2.075,21 €	903,20 €	959,22€
Salary more than	2.075,21 €	1.152,90€	1.085,57€

** On the income support there is a withdrawal of 5,84 % as reduced tax rate Social Security Cushions

REDUNDANCY - Protection in case of stop of business collaboration .

The redundancy benefit is abolished and all the different unemployment insurances (normal not agricultural, with reduced requirements , special builder) will flow in ASPI and miniASPI.

The elimination of the redundancy means a big reduction for the duration of the income support. Date today the workers having redundancy had an income support for 12 months, 24 for workers aged from 40 to 50 years and 36 for more than 50 years (in middle and northern part of the country) . It will be heavier if followed by unemployment insurance 4 years less that became 5 in a southern land like Campania. So in the middle and northern part of the country with the abolishing of unemployment insurance because of put out of business or bankruptcy the duration of the income support is reduced from 24/60 months to 12 of the ASPI elevated to 18 months for workers aged more than 55 yeras .

The unemployment insurance is dued to workers dismissed for staff reduction , put out of business or its transforation annexed to the unemployment benefit or with more than 15 workers not annexed to the unemployment benefit. For the ommercial activity the employment limt is 50 employedes. Its income support is ,for the first year, like that of the unemployment insurance ; it is reduced of the 20% from the 2nd year and is payd for all year. Workers must have a lenght of service not less than 12 months (six of which effectively worked). Redundance periods are useful for having right to pension and to calculate it .

Duration of The Redundancy. The duration of the income support depends on the worker age , the site of the firm and the length of ser-

	2013	2014	2015	2016	2017
Fino a 39	12	12	12	12	12
Da 40 a 49	24	24	18	12	12
Da 50 a 54	36	36	24	18	12
55 ed oltre	36	30	24	18	18

vice . Since 2014 there is a transient state that will bring to the end of this institution and to the new ASPI .

	2013	2014	2015	2016	2017
Fino a 39	24	18	12	12	12
Da 40 a 49	36	30	24	18	12
Da 50 a 54	36	42	36	24	12
55 ed oltre	48	42	36	24	18

Age and months of insurance coverage: North and Middle country

Sud and Islands

The duration of the redundancy benefit cannot exceed the length of service of the worker in the firm.

If there are particular requisites of age and contribution it is extended till the pension (long redundancy)

The redundancy benefit is interrupted when the worker is employed with a short –term contract or part-time and finish in case of open-ended contract or or right to pension.

The worker, when he has received the termination notice , has to make application to INPS (Nation Insurance) within 68 days.

The redundancy benefit will be payed montly by National Insurance. The whole amount could be remitted if requested by the worker for an independent business or cooperative society .

SOLIDARITY CONTRACT

The Cds is aimed to preserve the employment through the reduction of the working time in order to avoid the reduction or redundancy of the personnel.

Pay integration foreseen for solidarity contracts:

for the years 2009-2011 80% of the pay lost following to the reduction of the working hours

- It's not subject to the application of the maximum pay foreseen by the salary integration

- Does not include the increase coming from company agreement during 6 months preceding the c.d.s.; but it includes any company increase after the c.d.s.

How it influences the institutes:

- TFR: the quota regarding the hours not worked is completely sustained by INPS.

- Illness: the illness will be paid at 80% for the lost hours

- Illness, holidays and permits are due completely, the pay for the hours notworked is 80% of the normal wage. Besides, the contribution depending on the worker are 5,84% therefore the integration is higher than 80%.

Direct payment: the treatment is usually anticipated by the company. Upon request it's foreseen the direct payment similar to what fore-

seen by c.i.g.s

ASPI - Ordinary Unemployment -

Requirements: it had been insured since two years and have 52 weeks of contribution in the last two years.

Duration: 12 months for workers aged till 54, and 18 months from 55 years on.

Amount: 75% of the salary till 1.150 euros (augmented yearly and based on FOI price index), 25% for the part of salary high than 1.150 eurs and till 1.119,32 euros.

Reductions: reduction of 15% of the benefit after 6 months, and other 15% after next 6 months.

Referential salary: the whole two-year of contributions.

The Aspi (Ordinary unemployment) is applied to the same workers whom was the old applied to. The new Aspi is extended also to the trainees and artists.

The false self-employed, subordinated and most of the open-ended contract.

Aspi is not considered for vat numbers, trade associations, project workers, vouchers and called job. For workers of open ended contract and temporary job reaching two years of National Insurance and 52 weeks of subsidy in this two years is impossible. This is the reason why there will be the MINI ASPI. For project workers there is a one-time offering, as expected, like a tip.

	2013	2014	2015	2016
fino a 50 anni	8 mesi	8 mesi	10 mesi	12 mesi
50 - 54 anni	12 mesi	12 mesi	12 mesi	12 mesi
55 e oltre	12 mesi	14 mesi	16 mesi	18 mesi

It is paid monthly by INPS

How will be changed the duration of the allowance from 2013 to 2016 (end of the agreement).

MINI ASPI -unemployment with reduced requirements .

From 2013.01.01 to the salaried employees (Included trainees and members of cooperative society, with a subordinated job, with at least 13 weeks of contributions in the last 12 months).

The MINI ASPL is paid monthly for weeks equal the half of the contribution weeks of the last year, less the period of unemployment compensations of this period. In case of reemployment Mini Aspl is interrupted for 5 days at most; and the unemployment compensation begins at the end of the interruption.

ALLOWANCE FOR THE HOUSEHOLD.

It's a contribution paid as support for families with income lower to certain limits determined each year by the law.

It's due to all employed workers or to unemployed workers who obtained the unemployment allowance, to workers in mobility, layoffs, to workers of cooperatives to retired workers.

Starting from January 1, 1998 it's due to quasi-subordinated workers, to workers who have the separate management (law 335/1995).

Excluded are the farming self-employed workers and retired self-employed workers who are instead due the old "family allowance".

It's due to a family of:

-The worker requesting the allowance

-The spouse non separated

-The sons (legitimate, adopted sons, affiliates, natural, legally recognized or declared, born from a previous marriage of the other spouse, given in custody by law)

-The adult handicapped sons who cannot permanently work

-The nephews below 18 years dependent of a direct ascendant (grandfather or grandmother) in need and maintained by one of the grandparents.

Also brothers, sisters and nephews of the worker requesting the allowance can be part of the family (sons of brothers and sisters, minor children or handicapped adults provided that they are entitled to survivors' pension and who are orphans of both parents).

In order to be entitled to the family allowance the family must have an income composed by at least 70% coming from employed work (pension, unemployment benefit, maternity allowance, sick-pay, etc.)

The request for family allowance must be submitted:

1 -To the company by general employees

2 - Directly to INPS by retired workers, workers detached for working for the Trade Unions or who have worked for bankrupted or ceased companies; by domestic or family workers ; by agricultural workers; "parasubordinate" workers.

The request can also be submitted through the Patronage which can, by law, supply a free assistance, or can also be sent by mail.

A self certification must be attached to the request as a substitution of the Family Status (a document certifying the information regarding the status of the family, etc.).

The right to back pays is prescribed after 5 years from the starting of the right itself

IMMIGRANT WORKERS AND REDUCTION FOR FAMILY MEMBERS.

The immigrant workers, in order to be granted the tax reduction for the family members not resident in Italy, must supply the company with all the registry record issued by the Country of origin translated into Italian and certified by the Italian Consulate in the Country of origin.

For the family members residing in Italy, the registry record issued by the city office must be supplied to the company.

MATERNITY LEAVE

In case of maternity, the woman worker has the right to compulsory leave for the two months preceding the foreseen date of the childbirth and to 3 months following it. The right to compulsory leave is also due to family and domestic workers.

It being understood that the absence from work is compulsory of 5 months, it's possible to utilize this period in a flexible way (i.e. one single month before the maternity leave and four month after the child birth).

In case the child birth should take place ahead from time, it's possible to add to the 3 months post-partum the compulsory absence days not enjoyed before the child birth within the limit of the five months.

The salary. The women workers have the right to a daily maternity allowance corresponding to 80% of the medium global salary received during the four weeks or monthly pay preceding the period of work compulsory abstention, including Christmas bonus, premiums etc.

Some contracts foresee that the company must correspond the integration up to 100% of the salary.

The compulsory absence period is considered useful both for the right and the measure of all the pension treatments.

Fulfillments of the woman worker. Before beginning the compulsory abstention, the worker must submit to the company and to INPS (or other local authority) the medical certificate of pregnancy indicating the month of pregnancy and the foreseen date of child birth.

Compulsory early leave. The woman worker can ask the Work Provincial Directorate the compulsory early leave since the beginning of the pregnancy in the following cases: serious complications of the pregnancy or preexisting pathological syndromes which could become more serious during the pregnancy;

- If the working or environmental conditions could endanger the health of the woman and the child;

- When the woman worker cannot be shifted towards less uncomfortable job.

Daily rests. To the women workers, during the first year of the child, are due two paid permits of one hour that can also be accumulated during the day.

The rest is of one hour if the office hour is below six hours.

Optional temporary leave. The optional leave is due to both parents

up to eight years of the child for a maximum period of 6 months (for example if the mother uses 6 months, the father can use four months). The father has the right to the optional leave even though the mother does not have it (because unoccupied, family worker or home worker), and if the father uses this right for a continuous period not less than 3 months, his limit of six months becomes of 7 months and the total limit of use for the two parents becomes of 11 months (7 months for the father and 4 months for the mother).

Fulfillments (obligations) of the woman or man worker. The worker or woman worker must advise on paper the company 15 days before starting the leave. Different terms could be foreseen by CCNL.

Measure of the indemnity . The indemnity for compulsory temporary leave is due for a period of maximum 6 months for 30% of the salary up to the third year of the child.

For the period exceeding 6 months and for those following the third year of the child up to the eighth year the above indemnity is due only if the personal income lower than 2,5 time the amount of the minimum pension.

The period of optional maternity leave of 6 months paid at 30%, utilized within the child's third year is covered by "figurative" contribution valid for the national insurance (pension).

Leave for child's illness. During the child's illness up to the eighth, year both parents can stay away from work without pay. Up to the third year there is no time limit to use the leave, between 3 and 8 years there is a limit of 5 days in a year for each parent. The child's illness must be certified by a doctor of SSN or operating within the national health service.

Up to the child third year, the period of leave from work for illness are covered by "figurative" contribution. The child hospitalization interrupts the parent's vacations.

Adopted or custody child. The workers who adopt children up to 6 years for national adoptions and older than 6 years for international adoptions, can use the compulsory leave and the relative indemnity during the three months following the arrival of the child in the family. As far as the rules of the optional leave is concerned the parents can leave the work if when adopting of custody the child is aged between 6 and 12 years during the first three years from the arriving of the child in the family.

PERMITS FOR DISABLE AND FOR THEIR ASSISTANTS

A parent with a child severely disable or those who assist a relative or similar (within the third grade) severely disable, or the worker with a severe disability, have the right not to be transferred in another loca-

tion without their consent and/or choose the working location nearest to the residence of the person they are assisting.

Permits up to the third years of the disable child. Parents with a child, also adoptive, with handicap, have the right to the parental leave up to the third year of the child or, to a paid daily permit of two hours.

Permits after the third and up to the 18th year of the disable. The parents, alternating between themselves, have the right to three days of monthly paid leave and accredited figuratively, divisible into hours.

Permits after the 18th year of the disable. The parents of disable children of age have alternatively right to three days of paid permit also continuatively during the month.

In case of a disable child who lives with his parents, the right to three days of permit for the working parent requesting, prescind from the condition that the mother is a worker or that there is no other person to give assistance.

Permits to assist a relative or member of the family within the third grade. The man or woman worker who assist a relative within the third (included the spouse) have the right to a three days month permit. The permit is paid and can be utilised for the pension. It can be divided in hourly permits. The cohabitation with the disable is not requested but the assistance must be systematic and appropriate.

Permits for the disable worker. The worker severely disable has the right to: three days of monthly paid permit or to two hours of daily permit (with working hour higher than 6 daily hours) or to one hour of daily permit (working hour is equal or lower than 6 hours)

SEVERANCE PAY (TFR)

The worker has the right, for each working year to a allowance account equal to the yearly salary with tax divided 13,5. The TFR is due for each fraction of month included the trial. The TFR must be paid when the working relationship finishes.

From this amount 0,5% is deduced calculated on the salary with tax to finance the relief fund created by INPS to grant the TFR in case a company becomes bankrupt.

At the end of each year the company reevaluates the funds referring the previous years by a fixed percentage of 1,5% plus 75% of the inflation surveyed by Istat.

The worker has the right to ask an advance not higher than 70% of the TFR provided that: he has a work seniority of at least 8 years; the request must be included within the limits of the yearly 10% of the having right and in any case of the 4% of the total number of the employees; be justified by the necessity of onerous expenses for health or to buy a house; the advance can be requested only once during the same employment.

Starting from 2004, the government, Cgil, Cisl and Uil, after having cut the pensions, decided to defraud the workers of the TFR itself with

their tacit consent in order to create the supplementary pension. The reasons for the supplementary pension lie in economic and political interests of the finance world: banks, insurance companies, Cgil, Cisl, Uil who wanted to appropriate the workers' TFR.

Against the appropriation of the TFR CUB developed a strong and varied campaign; passing from the old TFR to the supplementary pension the workers quit a safe performance for a high risk which cannot be foreseen.

Cub suggests to the workers not to leave their TFR to the supplementary pension, to the stock Exchange and to the finance men, but to claim the relaunch of the public security.

Thanks also to this battle, the switch from TFR to the supplementary pension did substantially fail; CUB continues the battle to stop the appropriation of the TFR among the newly hired and to allow those who have already given consent to the supplementary pension, be able to recall back the TFR and put it in the company.

THE ANNUAL CERTIFICATION OF SALARY (CUD)

The company certifies to the worker yearly by means of the CUD delivered within the month of march the following:- The salary for fiscal and tax purposes (irpef)

- The gross salary and the social security contribution, the weeks covered by contribution, the weeks covered by figurative contribution (illness, cig, accidents, etc.)

- The amount of TFR set aside

The CUD Model is a main document to be kept since it certifies the payment of the taxes and is indispensable to fill in the 730 or "unico" model if necessary.

THE REFERENCE SALARY FOR THE CALCULATION OF THE WELFARE DEDUCTIONS

All the sums and values, gained also in the form of allocations for the working relationship are considered income from employment and, subject to contribution.

Excluded from tax are: tfr, incentives to leave the company, illness, accidents, maternity, cigs and salary deriving from company agreements subject to de-contribution and the tickets.

The company salary linked to production, quality and economic trend of the company is not subject to welfare deductions for the worker and is subject to a reduced contribution of 25% on the part of the company with an amount not higher than 3% of the yearly income.

FISCAL DEDUCTIONS

Besides the welfare deductions on the salary of the worker the company calculates, retains and pays to Government the taxes on behalf of the employee. Taxation is calculated on the “taxable salary” i.e. salary minus taxes and welfare deductions. The salary deriving from agreements finalized to an increase of the production, within a maximum of 6000€ and for those with a maximum income of 35.000 € tax is 10%. If the worker has other incomes or must deduct other expenses (home mortgage, medical or school expenses, etc.) he must arrange to pay the tax return through m 730 or “Unico”.

CONTRIBUTIONS FOR THE WELFARE BENEFITS ON THE PART OF THE COMPANY AND THE WORKER

The pay packet lists the contributions on the part of the worker deducted and paid by the company to the welfare institutions for pension, illness, maternity, family allowances, layoffs, “mobility” and unemployment. The amount of these deductions is decided by law.

Contribution Rates valid from January 1, 2011

Industry with 50 or more employees.

	Hand worker %	Employees %
At the expenses of the worker total	9,49	9,49
Thus divided: Pension fund	9,19	9,19
Redundancy payment (cigs)	0,30	0,30
At the expenses of the company	31,38	29,16
Thus divided up: Retirement fund	23,31	23,31
redundancy	1,61	1,61
Contribution family allowance	0,68	0,68
Ordinary Redundancy payment	2,20	2,20
Extraordinary redundancy payment	0,60	0,60
Contribution to Mobility	0,30	0,30
Contribution to sick pay	2,22	
Contribution to maternity indemnity	0,46	0,46

WHAT'S THE PAYS LIP?

The right to salary and to the pay slip starts at the moment of the hiring. The company must communicate in writing to the worker all the conditions decided by the applied National Collective agreement (work place and premises, beginning of the work relationship, trial period, duration of the relationship, economic conditions, level, qualification, salary, working hours, vacations, etc.) within 30 days from the hiring. This document must always be kept the worker. The pay slip is the statement indicating in details the money the worker is paid as compensation for a certain working period. The company is obliged

(see law 5 January 1953, n. 4) to deliver, together with the salary, a statement in which all elements determining the gross and net salary are clearly detailed. The pay slip expresses all the relationships between worker and:

- 1) Company (the real salary)
- 2) Social security corporations (for example INPS deduction for pension)
- 3) State (taxes) The pay slip must be signed and stamped by the employer. Upon receipt of the pay slip, the worker must check that the foreseen salary sum corresponds to the salary indicated on the pay slip itself. The pay slip must be checked in all the items composing the base in order to be able to claim any difference on the application of the contract or the company or individual agreements, to take legal actions, to request a mortgage and for the credit of the pension contributions. For all these reasons the pay slip must be correctly kept.

COMPOSITION OF THE PAY SLIP

Besides personal data, professional placement and period to which the salary is referred, the pay slip contains:

- elements of the salary;
- social security deductions;
- the fiscal deductions
- the family contribution

The salary is composed by three parts:

1. direct salary, relating to the work done;
2. Indirect, related to the specific contract institute (vacations, festivity, 13th montly pay and other monthly pays, maternity, illness, accidents, redundancy payment, etc.)
3. Deferred, the part of salary that the company sets apart and which will be given back to the worker once closed the work relationship and which is called TFR or severance pay.

THE ELEMENTS OF THE SEVERANCE PAY

Base salary or minimum contract. This is the minimum salary foreseen by the national collective contracts by category for the different qualifications.

In order to know which is one's base pay the worker can refer to the national work contract and to the category obtained upon the hiring from the company (or obtained later on) or to the salary due for the tasks carried out.

Seniority. This represent the part of the salary linked to the stay of the worker in the same company and in the same professional category. Is calculated with a fixed manner or in percentage on the pay

slip with the addition of the cost of living allowance and are ruled by the category contracts.

Piecework. The piecework or indemnity of lack of piecework is the institution which links the salary to the production of the single worker or of a group of workers.

Fee for work overtime, holy-days, night work and shifts. The extension of work hours beyond the limit foreseen by the contract or work for shifts, holy-days are paid with the majority of the salary foreseen by national contracts.

Company salary. It's the part of the salary agreed within the company, it varies from a company to the other. It can be:

- Collective agreement: (productivity bonus, third element, weekday bonus, etc.)
- Linked to the presence
- Variable or on agreed objectives at company contract level
- Individual "upper-minimum"; very often is absorbed in case of a shift of category

Canteen and canteen indemnity. In the years after the second world war the workers conquered the right to the canteen which cost is usually at the expenses of the company. The canteen is maintained directly by the company or is contracted out.

In the last years if there is not the possibility of a canteen service the employer hands out a ticket.

Where a canteen service is available, in case this is not utilized for festivity, illness, accidents, vacations, etc. the worker has the right to indemnity for a value defined at provincial level.

According to law n. 359 1992 the amount of the canteen not utilized is not part of the salary and does not affect any institution.

The conventional value of the canteen is useful for the calculation of the social security contribution.

Other indemnities. The work collective contracts foresee indemnities: for uncomfortable or poor location, high mountain or subsoil, cash

Cost of living allowance. With agreement of July 31, 1992 between Government, Confindustria and Cgil,-Cisl,Uil, the salary indexing system linked to the price increase was abolished.

In fact there was no increase of cost of living allowance from the month of May 1992. The value used is the current value at the moment of the agreement and in some contract it was included in the base salary.

EDR (distinct element of the salary). The agreement which aboli-

shes the salary indexing system foresee a flat sum of 10,33 € per month for 13 months to cover the whole period 1992/1993. In some contracts it's included in the base salary.

ILLNESS.

In case of illness the worker must:

- Go to the base doctor for the medical certificate; the doctor sends the certificate to INPS and leaves a copy to the worker
- The online submission made by INPS doctor raises the worker from the obligation to submit a declaration of disease to the holding. It remains the obligation of the employee to inform your employer of your absence and the address at which it will be made available for any medical check-tax.

During the illness the worker must be found at home each day of the week from 10,00 to 12,00 and from 17,00 and 19,00.

The ill worker must communicate to the company any change of address (i.e. the place where he is during the illness).

The worker has the right to keep the work for a period ruled by the law, by the collective contracts, and which duration is linked to the seniority or qualification. After this period, in case of severe illness, the worker can take a temporary leave not paid; in the other cases the company can decide the dismissal with paid notice.

The period in which the worker can keep the work must be intended in a continuous way in case of a single illness; in case of more illness the period is to be calculated as the sum of the single absences for illness during a period of time fixed by the national work contract (30/36 months).

For the absence from work the worker (hand worker, employee) has the right to daily indemnity paid out by INPS and paid by the company. To this indemnity must be added an economic integration at the expense of the company and ruled by the work national contract.

The economic indemnity at the expenses of INPS is foreseen in the following measures of the average global daily salary: first three days no indemnity; from the 4th to 20th day, 50%, from the 21st to the 180th day, 66,66%..

The economic indemnity to the employees of the industry is paid out directly by the company on the basis of the national contract.

The illness arising before the beginning of the vacations are not considered vacations but have the right to the indemnity of illness.

The illness arisen during the vacation suspends the vacation and the duration of the notice period.

ACCIDENT

All the workers are compulsorily insured by the company by Inail against the work accidents and professional illness.

The insurance is aimed to guarantee the employees the necessary protection both physical, sanitary and economic, in case of accident during work and in case of professional illness.

The worker must give immediate notice to the company of any accident occurred even if mild (manager or head).

The company must take the hurt worker to the Inail consulting room or to a public consulting room and register the accident on the accidents book.

The company must by law pay out to the accident absent worker an integration to the Inail indemnity up to 100% of the net salary which the worker would have gained if he had worked.

During the accident there is not the obligation to be available at home.

WORK TIME AND REDUCTION OF THE WORK TIME

The normal work hour is decided in 40 hours per week.

The claim action developed during the National and company contract has conquered reduction in the work hour with same salary.

The reduction of the work hour can take place: at collective level through the reduction of the daily or weekly work hour, with collective shut down during long weekends, or with individual permits.

The National collective contracts state the reductions of work hours, the maximum duration of the weekly work hour.

The maximum duration of the work hour cannot in any case exceed, for a period of seven days, the forty-eight hours, included the hour for overtime work.

The worker has the right every seven days to a period of rest of at least 24 consecutive hours, usually on Sunday.

EX-FESTIVITY

The law of March 5, 1977, n. 54 abolished four festivities and has shifted the festivities of June 2 and November 4 to the first Sunday of June and the first Sunday of November. Following to the restoration of the festivity of June 2, only the festivity of November 4 is shifted to the first Sunday of November.

To substitute the four days abolished the workers can benefit of four groups of eight hours of paid permits, the four of November is treated like a festivity falling on a Sunday.

VACATIONS

The law n. 66 2003 states that the worker has the right to an yearly period of paid holidays non shorter than four weeks and introduces in Italy for the first time the prohibition to have the vacations paid but in case the work contract be concluded in the ear.

As far as the temporary contracts, shorter than one year, is concerned it's always possible to have the vacations paid.

If not otherwise stated by the contract the holidays can be utilized:

- At least two weeks to be utilizes continuously during the year upon request of the worker. When the year is finished if the worker has not utilized the vacation period of two weeks the company is subject to penalty.

- The remaining weeks of vacations must be utilized also not continuously but

 - within 18 months from the date of maturity but for the different periods stated by the collective contract.

- The worker entitled to more than 4 weeks of vacations can utilize them also in

 - a non continuous way but within the date stated by the contracts.

Each month of work entitles to a 12th of the total of the vacations during the year.

The vacations are paid according to the global pay.

13TH MONTHLY PAY or Christmas bonus

Is paid usually during the month of December and corresponds to one month pay or to 173 hours. The salary to be utilized for the Christmas bonus is stated by the collective contracts.

FOURTEEN MONTH SALARY

Foreseen by some collective contracts (i.e. commerce) or by company collective contracts.

COMPENSATION FOR CONTRACT VACATION

In case of non renewal of the national contract, after three months from its expiration the workers will be paid a salary increase corresponding to 30% of the programmed inflation rate.

The amount after six months of contract vacation becomes 50% of the programmed inflation rate.

In any case the compensation of vacation stops being paid as of the date of the renewal of the contract.

VERY IMPORTANT

An effective protection and improvement in the working conditions are reinforced through the presence in each company of a group of workers organized by CUB.

Each worker should verify the exact application of the national contract from the company referring to its text exposed in the company or going to a CUB location.

Many other important information can be found on the tabs divided per subject and available by the CUB locations and on the web site www.cub.it

WHAT'S CUB ?

CUB was created on Spring 1992 by some trade union workers who were very critical towards the national trade unions cgil-cisl-uil. They had realized that there was no longer a trade union capable of protecting workers' interests .

In fact we live in a Country in which the National Trade Unions are practically the "transmission belt" of parties and governments.

Nonetheless there is a great need of a trade union for the protection of our rights and information.

For this reason we set up the Base Unit Confederation.

CUB is the most important base trade union operating in our Country and it is present in CNEL (Consiglio Nazionale dell'economia e del lavoro) whose members are elected by the Presidency of Council of Ministers.

CUB organizes industrial workers, services, public staff, tenants, retired workers and is composed by the following base Trade Unions:

FLMUniti (factory worker in the engineering industry, telecommunication, energy); FLAICA (commerce, food industry, urban hygiene , cleaning, services), CUB-Health (Public and Private), ALLCA (chemical industry, pharmaceutical industry , plastic and rubber), CUB-school) CUB P.I (Public Sector), CUB-Information, Cub Immigration, CUB-Retired workers, Fiap, CUB-Textiles, CUB-Builders, CUB Transportation, Cobas PT; SALLCA CUB-(Credit and Insurances), Tenant organization.

CUB is exclusively supported by the financial contribution of the member workers through the subscription made on the occasion events or utilization of its services.

CUB is utterly autonomous from the patronage, from the governments and from the parties and its activity is strongly democratic leaving all decisions on the workers to the workers themselves.

We can achieve a great deal together. If you are interested in our proposals, is you share the need to build a strong democratic base trade union which only answers to workers, do not be a part of the unhelpful, we can do a lot together.

WHERE TO FIND CUB:

National Offices: Milano V.le Lombardia 20 tel. 0270631804

e mail: cub.nazionale@tiscali.it www.cub.it www.cubvideo.it

Various offices in the whole Country

CUB main claim targets :

- Permanent or steady employment for everybody, against the

temporary work, for the reduction of work hour to 32 hours with the same salary and the creation of “works socially useful”

- Integration of the income of temporary, redundancy, unemployed , retired workers
- Increase of income for workers and retired workers through a strong rise in salary, automatic adjustment of salaries and pensions to the cost of living against the grab of the TFR.
- The defence of the public welfare system, school, health, social services, territory and environment.
- The right of the workers to health and security in comparison to the profit
- The right to the house, to a fair rent, the fiscal deduction from the rent, the utilization of Gescal funds for the development and improvement of public housing and the rescue of housing deterioration
- The right of the workers to decide on the agreements, the delegation to the negotiations, the democratic election of trade unions representatives and the defence of the right to strike.
- Taxation of the great estates, fight against the tax evasion, severe cut to the military expenses.

Besides, CUB is:

- Check of your pay slip, illness, accident, legal assistance, rescue of work credit
- Assistenza fiscale.
- Welfare assistance (Patronage)
- Health office, environment, security, accident, professional illness, etc.
- Social welfare (Patronato)
- Assistance to disabled with the League for emancipation of disabled
- Office for immigrant workers
- Protection for consumers with ACU (Association Users consumers)
- Legal Consulting and assistance on all house problems (rent, evictions, etc.)

There is a great need of protection and direct involvement of everyone and some time to save during the day out of work hours: only 10 minutes of thought and a few Euros are sufficient for CUB. So why not join CUB? Each one can be involved according to his availability and capabilities.

The unity of man and women workers in CUB is essential for the defence of rights and dignity.

Milano 03-2013

Elaborato a cura dell'ufficio studi e dell'ufficio vertenze Cub

