

**MEASURES CONCERNING SOCIAL SECURITY
CONTRIBUTIONS AND INSURANCE PREMIUMS**

SUMMARY

1. Premise: the «Covid-19» epidemiological emergency	1
2. Measures concerning social security contributions and insurance premiums	2
2.1. The suspension under Law Decree no. 9/2020	2
2.2. The suspension under the «Cura Italia Decree»	3
2.3. The suspension under the «Liquidity Decree»	4

1. Premise: the «Covid-19» epidemiological emergency

The «Covid-19»¹ epidemiological emergency affecting our country has important repercussions on employment relationships as well as on the life of companies.

From a regulatory perspective, the situation is particularly fluid and continually being updated: it is therefore necessary to keep it constantly monitored since the provisions that are valid today may no longer be in force tomorrow.

The information provided hereunder is updated to 7 May 2020 and therefore takes into account, among the rest, the **Prime Ministerial Decree of 26 April 2020**, providing for

¹ This is the acronym that identifies the respiratory disease caused by the new coronavirus, representing the synthesis of “COrona”, “VIRus”, “Disease” and “2019” as year of identification. The virus was instead called “Respiratory syndrome acute severe coronavirus 2” or “SARS-CoV-2”. Further information can be found on the website of the Ministry of health: <http://www.salute.gov.it>



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“urgent containment and management measures of the Covid-19 epidemiological emergency applicable on the entire Italian territory”, and **Law no. 27/2020** for the conversion of the Law Decree no. 18/2020, the so-called «**Cura Italia Decree**».

Please note that, in addition to the measures adopted at a national level – which are addressed in this document – it is also necessary to pay attention to the provisions issued by the Regions, Prefects and Municipalities, the relevance of which is limited to their respective territories and which, for such reason, cannot be taken into consideration here below².

2. Measures concerning social security contributions and insurance premiums

2.1. The suspension set forth by Law Decree no. 9/2020

Law Decree no. 9/2020, which entered into force on 2 March 2020, provided for the suspension of the payment of social security contributions and related fulfilments in the territories of the municipalities at that time affected by the spread of Covid-19, falling within the so-called (now former) “red zones”,³ as well as the suspension of the payment of social security contributions and related fulfilments for the tourism-hotel sector throughout the Italian territory.

In particular, the deadlines regarding the fulfilments and payments of social security contributions and compulsory insurance premiums have been **suspended**: (i) in the municipalities belonging to the now former “**red areas**”, from 23 February 2020 to 30 April 2020; (ii) for **tourism businesses**, travel and tourism agencies and tour operators, with tax domicile, registered office or operational headquarters in the territory of the State, from 2 March 2020 to 30 April 2020.

The Decree also provided that the fulfilments and the payments which have been suspended must be made: (i) as to the suspension relating to the “red areas”, starting from 1 May 2020, also by payment in installments, up to a maximum of five monthly installments of equal amount, without application of penalties and interests; (ii) as to the suspension relating to the tourism sector, in a single solution by 31 May 2020.

² For example, specific restrictive measures for dealing with the emergency have been issued by the Lombardy Region (see orders no. 514, no. 515 and no. 517 dated 21, 22 and 23 March 2020, which have been enacted pending the entry into force of Law Decree no. 19/2020, containing inter alia provisions regarding the adoption of national and local measures, as well as orders no. 521, no. 522, no. 528, no. 537 and no. 538 dated 4, 6, 11 and 30 April 2020 and no. 539 of 3 May 2020).

³ These are the municipalities referred to in «attachment 1» to the Prime Ministerial Decree 1 March 2020, and, namely: (i) in the Lombardy region Bertonico, Casalpusterlengo, Castelgerundo, Castiglione D’Adda, Codogno, Fombio, Maleo, San Fiorano, Somaglia, Terranova dei Passerini; (ii) in the Veneto region: Vo’.

2.2. The suspension set forth by the Cura Italia Decree

The Law Decree no. 18/2020 (the so-called «Cura Italia Decree») has innovated the matter by introducing, with effect from 17 March 2020, an extension of the term for payments due at the date of 16 March 2020 and a suspension, valid throughout the national territory, for the sectors and subjects most affected by the emergency⁴.

First of all, from the first point of view, the payments relating to social security contributions and compulsory insurance premiums expiring on 16 March 2020 have been **extended** to 20 March 2020, without the application of penalties and interests.⁵

From the second point of view, the Decree intervened in favour of the **most affected subjects**, including the “small” VAT-registered subjects, identified on the basis of the revenues or fees of the previous tax period. In particular:

- the **suspension** of the deadline regarding the fulfillments and payments of social security contributions and compulsory insurance premiums set forth by Law Decree 9/2020 for tourism and hospitality businesses, travel and tourism agencies as well as *tour operators*;⁶ has been extended, until 30 April 2020 (or 31 May 2020, for the

⁴ These are, in particular: (a) national sport federations, sports promotions bodies, associations and professional and amateur sports companies, as well as subjects managing stadiums, sports buildings, gyms, clubs and facilities for dancing, fitness and bodybuilding, sports centres, swimming pools and swimming centres; (b) subjects who manage theatres, concert rooms, including ticketing services and support activities for artistic representations, as well as discos, dance halls, night clubs, gambling halls and billiard; (c) subjects who manage betting shops and lotteries, bets, including the managing of machines and relevant units; (d) subjects organizing courses, exhibitions and events, including artistic, cultural, recreational, sportive and religious ones; (e) subjects managing restaurant businesses, ice cream parlours, patisseries, bars and pubs; (f) subjects managing museums, libraries, archives, historical places and monuments, as well as botanical gardens, zoological gardens and nature reserves; (g) subjects managing nurseries and services providing for day care to children with disabilities, educational services and kindergartens, educational services of first and second grade, professional training courses, sailing, navigation and flying schools, who release patents or commercial licences, professional driving schools for chauffeurs; subjects performing non-residential social care activities for elderly and disabled; (i) thermal businesses under Law 323/2000 and physical health centres; (l) subjects managing fun parks or theme parks; (m) subjects managing bus, train, harbour or airport stations; (n) subjects managing freight transport services and passenger transport by land, air, sea, river, lake and lagoon, including the managing of funicular lines, cable cars, cable ways, chairlifts and ski-lifts; (o) subjects performing rent services regarding means of transport by land, sea, river, lake and lagoon; (p) subjects managing rent services of sportive and recreational equipment or of structures and facilities for events and shows; (q) subjects carrying out tour guide assistance; (r) Onlus, voluntary organizations and social promotion associations recorder in the relevant registers, who carry out, mainly or exclusively, one or more activities of general interest. Upon conversion of the Cura Italia Decree, Law no. 27/2020 also added the subjects who run libraries, not included in publishing groups, that are directly managed by them.

⁵ In this regard, the Law Decree 23/2020 (the so-called “Liquidity Decree”), which entered into force on 9 April 2020, provided that such payments are considered timely if made by 16 April 2020.

⁶ The tourism and hospitality businesses, travel and tourism agencies as well as tour operators continue to be entitled to the suspension also following the abrogation of the Law Decree no. 9/2020, being included – as a result of the law of conversion of the Cura Italia Decree – in the list now inserted under

national sport federations, for the sports promotion bodies and for professional and amateur associations and clubs), to subjects operating, among others, in the sectors of sport, art and culture, transport, catering, education and assistance as well as the management of holidays and events;

- for subjects carrying out business, art or profession activities with tax domicile, registered office or operational headquarters in the territory of the State with revenues or fees not exceeding 2 million euros in the previous tax period, the payments expiring in the period between 8 March 2020 and 31 March 2020 relating, among other things, to social security contributions and compulsory insurance premiums, have been **suspended**.

The fulfilments and the payments which have been suspended must be made, in both cases of suspension, in a single solution by 31 May 2020 or by installments, up to a maximum of 5 monthly installments of equal amount starting from the month of May 2020 (or by 30 June 2020 and from June 2020, for federations, associations and sport clubs). By express provision of the law, penalties and interests do not apply, and sums already paid cannot be refunded.

2.3. The suspension set forth by the «Liquidity Decree»

The Liquidity Decree, which entered into force on 9 April 2020, further innovated the matter, with the provision of a **generalized suspension** of the deadlines for the payment of social security contributions and compulsory insurance premiums, which is independent from the type of activity carried out and the revenues or fees received.

In particular, the deadlines for the payment of contributions and premiums are suspended for the months of **April** and **May 2020** in favour of:

- subjects carrying out business, art or profession activities with tax domicile, registered office or operational headquarters in the territory of the State, which have **suffered a decrease in turnover or fees** in the month of March and/or April 2020 compared to the same months of the previous tax period, by at least: (i) **33%**, if their revenues or compensation in the previous tax period do not exceed the threshold of fifty million euros; or (ii) **50%**, if their revenues or fees in the previous tax period exceed such threshold.
- subjects carrying out business, art or profession activities with tax domicile, registered office or operational headquarters in the territory of the State, who **started** such activity after 31 March 2019;
- for **non-commercial** entities, including third sector entities and civilly recognized religious entities, which carry out institutional activities of **general interest** not as a business organization.

Article 61 of the Cura Italia Decree, which has transposed the provisions previously provided by the abrogated Law Decree 9/2020.

The payments which have been suspended must be made in a single solution by 31 June 2020 or by installments, up to a maximum of 5 monthly installments of equal amount starting from the month of June 2020. Also in this case, penalties and interests do not apply, and sums already paid cannot be refunded.

By express provision of the law, where the conditions allowing access to the suspension introduced by the Liquidity Decree are not met, the suspensions provided for by Article 61 of the *Cura Italia* Decree for the subjects most affected by epidemiological emergency continue to apply, in the sense that such subjects can continue to benefit from the suspension until 30 April 2020 introduced by the *Cura Italia* Decree (in which case, the payment must be made in a single solution by 31 May 2020 or in a maximum of five monthly installments starting from May). Similarly, national sports federations, sports promotion bodies, associations and sports clubs, continue to benefit from the suspension until 31 May 2020 (with resumption of payments by 30 June or by installments in five monthly payments of equal amount).

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