



Cofinanziato
dall'Unione Europea

FAMI
FONDO ASILO MIGRAZIONE E
INTEGRAZIONE 2021/2027



MINISTERO
DELL'INTERNO

FONDO ASILO MIGRAZIONE E INTEGRAZIONE (FAMI) 2021-2027

Obiettivo Specifico "2. Migrazione legale e Integrazione" - Misura di attuazione "2.d"

Ambito di applicazione "2.m" – Intervento "a) Capacity building, qualificazione e rafforzamento degli uffici pubblici

ACCORDI – ACCOGLIENZA DI QUALITÀ A FAVORE DEI CITTADINI DI PAESI TERZI NELLA PROVINCIA DI

PESARO URBINO

Prog 997 - CUP F39B24000050005



PAYROLL





This document, available in Italian, English and French, addresses the topic of reading your payroll, starting with a brief introduction to the concepts of remuneration, categories of workers, qualifications and duties, before delving deeper into the various items listed on the payroll: company details, employee details, financial details, hourly pay, total earnings and withholdings. It also covers topics related to illness and accidents, holidays and leave, parental leave and leave for training.

*This brochure was produced thanks to the valuable collaboration of
CGIL Pesaro Urbino.*





PAYROLL

Property rights: remuneration

- *Remuneration is the worker's main right and constitutes the compensation for their work.*
- Article 36 of the Constitution establishes that it must be:
 - o proportional to the work performed
 - o sufficient to ensure a free and dignified existence for the worker and their family; The National Collective Labor Agreement sets the minimum remuneration for each category
 - o determined
 - o continuous
- **Direct remuneration:** received at regular intervals, normally every month (base pay, contingency pay, EDR, seniority increments, superminimum, allowances, etc.)
- **Indirect remuneration:** normally received once a year (holidays, public holidays, paid annual leave, performance bonus, 13th month's salary, etc.)
- **Deferred remuneration:** received at the end of the employment relationship (TFR = severance pay, notice allowance).



CATEGORIES

The Civil Code divides workers **into 4 categories** based on the **nature of the work** performed and their **position in the hierarchy**:

- **EXECUTIVES:** prominent position; they replace the entrepreneur
- **MANAGERS:** functions of significant importance for the implementation of the company's objectives
- **EMPLOYEES:** functions that are not manual labor (they may be clerk or conceptual employees)
- **WORKERS:** manual labor functions.

Collective labor agreements (CCNL) have created two additional categories of workers:

- **OFFICIALS** (higher than managers)
- **INTERMEDIATES** (e.g., foremen)

The main national labor agreements (CCNL), such as that for metalworkers, provide for a single classification for employees and workers (**single classification**).



QUALIFICATIONS AND DUTIES

- A **qualification** is the specific position of a worker within a company's organization; it determines the rules applicable to the worker (e.g., remuneration) and the limitations on the employer's power to assign tasks to the worker
- A qualification generally depends on the **duties** (i.e., tasks and activities) that can actually be assigned to the worker

The worker must be assigned the duties for which they were hired.

The assignment of **inferior duties** is prohibited.

- Therefore, if the worker is required to perform **different duties**, they must be at **least equivalent** to those already performed and must ensure that the same remuneration is maintained
- Assignment to **higher duties** may become permanent (automatic promotion after a maximum of three months).

Qualifications and duties

- **Apprentice:** completes a period of training and apprenticeship to become a worker
- **Unskilled worker:** performs general tasks
- **Ordinary worker:** performs simple tasks after a short period of training
- **Skilled worker:** performs tasks requiring specific knowledge and normal training
- **Specialized worker:** performs complex work with specific technical skills acquired through appropriate training

Qualifications and duties

- **Clerk:** performs *intellectual activities* but *without autonomy*, as they work under the supervision of superiors. They have limited initiative in terms of *how they carry out orders*
- **Conceptual employee:** while complying with the entrepreneur's directives, expresses, limited to the activities entrusted to them, their own *intellectual ability* with the power of initiative so that the directives are implemented according to a *personal approach* and with relative *responsibility*.



PAYROLL

- **The payroll** is the statement that details the amount that the worker receives as compensation for a specific period of work
- It expresses in monetary terms the set of relationships that the worker has with:
 - o the employer (actual pay)
 - o social security institutions (contributions)
 - o the State (taxes).

Payroll

- The company is required to provide, along with the remuneration, a detailed description of all the elements that determine the **gross remuneration** and the deductions that lead to the **net pay** (Law no. 4/1953).
- The items included in the pay slip are:
 - o company data
 - o employee data
 - o financial data
 - o hourly wage data
 - o financial details in favor (earnings)
 - o financial details deducted (withholdings).

Payroll

The payroll is legally valid and serves as decisive evidence in the event of a dispute with the employer before the judicial authorities. The time limits for making complaints are:

- **one year** for calculation errors
- **five years** for misinterpretations of contractual and legal provisions



ДМОО

11

COMPANY DATA

- company name
- company code
- INPS position

EMPLOYEE DATA

- first name
- last name
- address
- qualification (apprentice)
- job title or level
- INAIL position code
- date of birth
- date of hire
- tax code

FINANCIAL DATA

- payroll issue date
- period covered (month)
- hours worked
- days worked
- days paid

HOURLY PAY DATA

- base pay
- contingency (formerly "sliding scale")
- distinct remuneration element (EDR)
- regional remuneration increase (IRR)
- variable remuneration element (ERV)
- seniority increments
- superminimum (company or individual)
- "ad personam"
- other
- TOTAL

Employee: Level 5 worker

- **base pay** - €1,297.56
- **production bonus** - €122.91
- **productivity bonus** - €86.22
- **seniority increments** - €148.22
- **professional element** - €28.40

total ordinary monthly remuneration: €1,693.65

actual earnings (gross): €1,759.60
(ordinary remuneration, overtime, etc.)

withholdings: €535.81
taxes (IRPEF, municipal and regional surtaxes)
social security contributions (INPS, Cometa)
union dues

total net monthly salary: €1,223.79



How salary is determined

- **Hourly**
- **Daily**
- **Monthly**

The first step is to understand the contractual divisors

- Hourly divisors
- Daily divisors
- Monthly divisors

Where and how is the divisor determined?

- Hourly
- Daily
- Monthly

It is determined in the individual national collective labor agreements (CCNL)

- It is a coefficient agreed upon in the respective CCNLs that is used to determine the hourly, daily, or monthly wage.

Determination of the monthly divisor

- 52 = weeks per year
- 6 = days per week excluding Sundays
- 12 = months per year
- 312 working days
- $(52 \times 6) = 312$
- $(312: 12) = 26$
- MONTHLY DIVISOR (26)

Determination of hourly divisor

- 40 = weekly working hours defined in almost all national collective labor agreements
- 52 = weeks per year
- 12 = months per year
- 4.33 = average weekly working hours
- $(52:12) = 4.33$
- $(4.33 \times 40) = 173.2$
- ROUNDED HOURLY DIVIDING FACTOR (173)

The dividing factor: this is a purely theoretical working time and is based on the theoretical annual working time.

QUESTION :

If we know the monthly salary, how do we determine the hourly wage?

Monthly Salary

Divisor

Example:

$$\frac{\text{€}.1.000}{173} = \text{€ } 5,780$$

QUESTION :

If we know the monthly salary, how do we determine the daily salary?

Monthly Salary

Divisor

Example:

$$\frac{\text{€ } 1.000}{26} = \text{€ } 38,46$$



TOTAL EARNINGS

- o ordinary remuneration (base pay + edr + other...)
- o holidays (New Year's Day, April 25, May 1, June 2... -11 days)
- o overtime (daytime 25%, nighttime 20%, holidays 50%)
- o leave (104 hours)
- o vacation (4 weeks –160 hours)
- o TOTAL COMPENSATION

WITHHOLDINGS

- o INPS taxable income
- o apprentice pension adjustment fund – FAP- (5.54% deduction)
- o total social security deductions
- o taxable income
- o gross monthly income tax
- o tax deductions
- o net monthly income tax
- o TOTAL WITHHOLDINGS

TOTAL EARNINGS

TOTAL WITHHOLDINGS

=

NET PAY



ILLNESS AND ACCIDENT

Workers who fall **ill** or have an **accident** at work are entitled, within the limits set by law and contracts, to **keep their job** and receive their **salary**.

Sick workers are required to promptly notify their employer of the onset of illness or injury and to submit a medical certificate to justify their absence to both the company and the local INPS and INAIL offices.

Financial compensation

- This varies according to collective agreements, depending on the employee's position and the period of sick leave
- The employer pays a supplement to the financial compensation provided by INPS and INAIL
- Apprentices and employees (excluding the tertiary sector) receive sick pay exclusively from their employer



Calculation of sickness compensation

	INPS	EMPLOYER
3 days absence period		Variable according to the National Collective Labour Agreement
from the 4th to the 20th day	50%	supplement
from the 21st to the 180th day	66,66%	supplement
from the 181st day onwards	Based on contractual provisions	

Calculation of accident compensation

	INAIL	DATORE DI LAVORO
Day of accident		full amount
3-day absence period		Variable according to the National Collective Labour Agreement
From the 4th to the 90th day	60%	supplement
From the 91st day until recovery	75%	supplement

- **Sick leave period**

Each national collective labor agreement establishes a period during which the employee's **position is retained** in the event of prolonged absence due to illness or injury, after which dismissal is justified.

- **Availability periods**

The employer or the insurance institution may request verification of the worker's state of health through a local health authority doctor (from AST) or directly from the INPS. Check-ups are carried out every day, including Sundays and public holidays, at the address indicated by the worker in the medical certificate at pre-established times:

- from 10:00 a.m. to 12:00 p.m.
- from 5:00 p.m. to 7:00 p.m.

It is the responsibility of the worker to check the accuracy of the information contained in the medical certificate regarding their address and to indicate their first and last name on the doorbell outside and inside the home so that they can be contacted in the event of a check-up (if they cannot be contacted, they will lose their sick pay).



HOLIDAYS

The right to **holidays** is recognized by Article 36 of the Constitution, which states that it is inalienable.

The Civil Code (Article 2109) establishes:

- o the duration must be set by law and by the National Collective Labor Agreement (CCNL)
- o the vacation period must be continuous, if possible
- o the vacation period must take into account the needs of the company and the workers
- o vacations are paid.

They are accrued

- in proportion to actual work performed and paid on the basis of working hours
- during suspensions from work (illness, accident, maternity leave, marriage leave)

NOT accrued

- during parental leave (optional leave and leave for serious family reasons)
- during training leave and paid special leave (Law 104/92)
- during absences at the employee's discretion (unpaid leave, military service).

New Law 66/03 Art. 10

- annual period of leave not less than 4 weeks; collective bargaining agreements may set more favorable conditions
- the aforementioned period cannot be replaced by the corresponding indemnity, except in the event of termination of employment
- enjoyment of at least 2 consecutive weeks in the year of accrual if requested by the worker
- remaining 2 weeks within 18 months following the year of accrual.

PERMITS - FORMER HOLIDAYS

In substitution of **midweek public holidays** abolished by L. 54/77

- St. Joseph
- Ascension
- Corpus Christi
- St. Apostles Peter and Paul

and subsequent amendments, four individual leave days are granted, to be used as stipulated by the individual collective bargaining agreements (CCNL).

REDUCTIONS IN WORKING HOURS

Without prejudice to the legal regulations on working hours, collective contracts establish a particular form of **contractual reduction of working hours**, normally on an annual basis, to be realized through the granting of **leave, paid rest**, or a decrease in weekly or monthly working hours.



PARENTAL LEAVE

Every parent has the right to **6 months of parental leave** (continuous or divided for a total of 10 months for both parents) to be taken within the first 8 years of the child's life; in the case of a single parent, the entitlement is 11 months.

If the working father exercises his right to take leave from work for a continuous or split period of not less than three months, the total limit for parental leave for both parents is increased to 11 months.

In the case of multiple births, leave is granted for each child (e.g. two twins = 22 months).

Parental leave

The allowance is equal to **80% of remuneration** (for the year 2025) for the first three months, if taken within the first six years of life, and 30% for a maximum total period of six months.

For periods of leave after the first 9 months and in any case after the child's 6th birthday, the allowance is only payable if the personal income is less than 2.5 times the minimum wage (€36,151.98 for the year 2025).

The period of parental leave is **figuratively credited** and is calculated in relation to the age of the child and the months of absence occurring at the time of absence and for its duration.

Periods not covered by figurative contributions can be redeemed or covered by voluntary contributions.

To compensate for the lack of salary and to support the expenses related to any redemption or voluntary contributions, it is possible to benefit from an **advance on the TFR** (end of employment treatment).

DAILY REST

They are entitled during the first year of the child's life, in the amount of:

• **2 hours a day**

Reduced to 1 in case of a daily schedule of less than 6 hours

To the **working mother**

To the **working father** when the mother:

- Is an employee and does not take advantage of it
- Is deceased or severely ill
- Is not an employee
- When the child is entrusted solely to the father

Twin birth

The **hours of rest double**, the additional ones can also be used by the father

SPECIAL LEAVE

Working fathers and working mothers (including adoptive parents) are entitled to take a leave of absence for a total of **two years** during their working career, either continuously or in segments, to assist their **child with a certified severe disability** as per Law 104/92.

For this period, an allowance equal to the last salary received is granted, up to a maximum limit of €36,151.98 annually, including salary and figurative contributions. The leave, if requested, must be taken within 30 days from the date of the request. During this period, parents cannot avail themselves of the permits provided by Law 104/92, Article 33.



PERMISSION FOR TRAINING

To guarantee the worker's right to education, the following is provided:

- **Facilitation for student workers** who, as provided by article 10 of the Workers' Statute, attend regular study courses in primary, secondary, or vocational training schools, whether state-run, paralleled, or legally recognized, or however authorized to issue legal educational qualifications:
 - a) There is no obligation for overtime work
 - b) Right to shifts that facilitate attendance at courses
 - c) Paid daily leave for exam days.
- Collective agreements provide for **paid study leave** within a company total of hours, usually a single worker can take advantage of a maximum of 150 hours over three years under certain conditions
- Article 5 of Law No. 53/2000 provides for **training leave** for a maximum period of 11 months over a worker's entire career for those who have accrued at least 5 years of seniority with the same company. During this period, the job is retained but there is no right to salary. Each collective agreement regulates the methods of utilizing the leave and the maximum percentages of workers who can take advantage of it
- Article 6 of Law No. 53/2000 provides for **continuous training leave** throughout life through participation in initiatives offered by the State, Regions, and Local Authorities. It entrusts collective bargaining with defining the criteria for identifying workers, the scheduling methods, and salary related to participation in training programs.





Cofinanziato
dall'Unione Europea



MINISTERO
DELL'INTERNO

FONDO ASILO MIGRAZIONE E INTEGRAZIONE (FAMI) 2021-2027

Obiettivo Specifico "2. Migrazione legale e Integrazione" - Misura di attuazione "2.d"

Ambito di applicazione "2.m" – Intervento "a) Capacity building, qualificazione e rafforzamento degli uffici pubblici

ACCORDI – ACCOGLIENZA DI QUALITÀ A FAVORE DEI CITTADINI DI PAESI TERZI NELLA PROVINCIA DI

PESARO URBINO

Prog 997 - CUP F39B24000050005

