ZEDRA Local Country Guide Payroll Capabilities

Italy

Reports

Italy payroll systems will output the following local payroll reports. These are available in Italian and (where possible) in English language:

- Gross-to-Net (GTN) report and payroll authorisation report
- Payslips
- F24 tax and social security report and reconciliation
- Bank payment file for salary payments
- Monthly UniEmens declaration and Libro Unico del Lavoro (LUL)
- Payroll summary by company, production unit, cost centre, organisational subdivision and INPS status
- Maternity and sickness pay statements
- Supplementary pension fund report and trade union contributions report
- Termination and final-pay statements, including TFR
- Holiday, leave, 13th/14th salary and Severance indemnity (TFR) accrual reports
- Year-end reports and forms, including CU, employee section of Form 770 and annual INAIL premium calculations
- Customised General Ledger (GL), cost-centre reports, subject to agreed specifications
- Tax deductions report, including IRAP and Cuneo Fiscale
- Annual statutory employment reports, where applicable
- Ad hoc payroll reports, upon request

Country Specific Commentary

Specific requirements in-country include:

- Application of the relevant National Collective Labour Agreement (CCNL), which may affect payroll calculations, salary elements, additional monthly salary payments, leave entitlements, benefits and termination provisions.
- Monthly preparation and electronic filing of the UniEmens declaration.
- Monthly calculation and reporting of tax and social security liabilities through the F24 report.
- Preparation and maintenance of the Libro Unico del Lavoro, the mandatory Single Labour Book.
- Calculation and management of severance indemnity accruals (TFR).

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- Management of statutory and contractual accruals, including annual leave and additional monthly salary payments, such as the 13th month and, where applicable, the 14th month.
- Management of statutory absences and the related payroll reporting, including sickness and maternity leave.
- Preparation of reports relating to supplementary pension funds and trade union contributions.
- Preparation of termination statements and calculation of final payments upon termination, including TFR.
- Management of payroll recalculations and retroactive adjustments arising from legislative, contractual or company changes.
- Submission of mandatory employment communications to the competent labour authorities, including UNILAV communications for new hires and leavers.
- Preparation of annual payroll and tax documentation, including the Certificazione Unica (CU), employee-related data required for Form 770 and the annual INAIL premium calculation.
- Completion of other mandatory annual employment reports, where applicable, including reporting obligations concerning employees with disabilities.

Local System Functionality

Local system capabilities in-country include:

- Employee self-service portal for employees to access payslips using individual credentials
- Payroll diagnostic functionality with automated checks and alerts for master data, payroll items, tax, social security and statutory filing data
- Pre-processing validation of incoming data for completeness, consistency and alignment with employee and prior-period information
- Reporting by cost centre and other organisational dimensions, with configurable payroll item descriptions and reporting breakdowns
- File-based data exchange in agreed formats, including Excel/CSV and secure SharePoint or SFTP-based workflows where agreed
- CRM-based traceability of client requests, delivery dates, work performed, controls and billable activities
- Access-control and logging functionality in the systems used for payroll processing and document sharing
- Client-specific GL and ad hoc report configuration, subject to requirements analysis and agreed scope

Additional Services

It is possible that additional local services may be required in specific local countries to support the global standard operating model. Below are a list of additionally chargeable services for your consideration:

- Additional parallel payroll runs, off-cycle runs, bonus runs and retrospective recalculations
- Historical payroll true-ups and year-to-date data reconstruction where a payroll database is not provided.
- Employer registrations and changes with INPS, INAIL and the competent Labour Office, including appointment of a social security representative where required.
- Obtaining the INAIL personal identification code for the legal representative.
- Set-up of National Collective Labour Agreements not already available in the payroll system.
- Configuration and customisation of company-specific payroll rules and requirements.
- Salary and statutory payment services, third-party payments and related proof-of-payment support.
- Submission of F24 reports through Entratel on behalf of the client, subject to the required authorisation.
- Additional employee lifecycle administration, including employment letters, contract changes, changes in level, classification or salary, notice-period support and mandatory communications.
- Assistance with requests from third parties, including pension-related queries.
- Support with apprenticeships, internships and agency worker administration.
- Meal voucher administration, including entitlement calculations and requests for new cards.
- Requests for DURC and other statutory certificates or authorisations.
- Completion of forms relating to pension funds, trade unions, loans and similar arrangements.
- Salary cost simulations.
- Ad hoc reports, data extractions and client-specific reporting.
- Assistance in resolving disputes or queries with INPS, INAIL and the Italian Tax Authority.
- Support during employer audits, statutory inspection, due diligence and reconciliation.
- Labour, payroll, tax and legal advisory services, training and consultation.

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