

Dear Clients:

Object: The building contributions are being reduced. Instances by the 15th of May

Since 2023, construction companies will benefit from a contribution reduction. INPS has provided directions on how to apply for the benefit in its circular 13/2024. The decree of the Minister of Labor of the 13th of December 2023 has fixed the reduction of the 11,50% as it was the preceding year.

This benefit is for employer of the industrial sector that have statistical codes from 11301 to 11305 and for those of the craft sector with codes from 41301 to 41305 and codes Ateco2007 from 412000 to 439909.

The contributions reduction of the 11,50% is to be only the social insurances different from that of pension insurance, excluded the 0,30% destined to interprofessional funds for the continuous training and for workers with a working contract of 40 hours weekly. However, it cannot be cumulated with other contributions benefit, as bonus under 30 and 36.

To enjoy the benefit, one must be up to date with the payments, and align to the provision of the minimum taxable wage, and he/ she must not have been not convicted on security at work within the last five years.

The benefit is on period of payment from January to December 2023. The application must be sent via internet filling out the "Rid-edil" form, and received by Inps not later than the 15th of May 2024. The form to be filled out is available in the pension drawer.

The process of application is automatized, and it takes only one working day to know whether it was accepted. If the application is approved, it will have a code of authorization 7N for the period that runs from January to April 2024.

To enjoy the fiscal benefit, it is necessary to use the Uniemens streams related to competency up to the next month of April. Meaning that the last Uniemens must be sent by May together with the contribution of what is owed by the 16th day of the same month.

In case of suspended or terminated activities, one must send the application through the pension drawer and the applicant will receive the authorization related to the last month of the business. The procedure of the contributory regularization will allow the use of service.

Palermo, Rome, January 30th 2024

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