



# PAYROLL OBLIGATIONS

## YEAR 2024

We summarize in the tables below the main deadlines and news related to personnel management, for the year 2024, broken down by class of obligation.

### CALENDAR OF HOLIDAYS

FESTIVITY	DATE OF REFERENCE
New Year's Eve	Monday, January 1 <sup>st</sup>
Epiphany	Saturday, January 6 <sup>th</sup>
Easter	Sunday, March 31 <sup>st</sup>
Easter Monday	Monday, April 1 <sup>st</sup>
Anniversary of Liberation	Thursday, April 25 <sup>th</sup>
Labor Day	Wednesday, May 1 <sup>st</sup>
<b>Anniversary of the Republic</b>	<b>Sunday, June 2<sup>nd</sup></b>
Assumption of Mary	Thursday, August 15 <sup>th</sup>
CCNL trade, Milan area only	Friday, August 16 <sup>th</sup>
All Saints	Friday, November 1 <sup>st</sup>
Saint Ambros, Milan area only	Saturday, December 7 <sup>th</sup>
<b>Immaculate Conception</b>	<b>Sunday, December 8<sup>th</sup></b>
Christmas	Wednesday, December 25 <sup>th</sup>
Boxing Day	Thursday, December 26 <sup>th</sup>

All national holidays, which fall on a Sunday (in **gold**), will be paid with an increase of 1/26th of gross wage - in addition to normal pay.

On other holidays, employees only accrue the right to normal pay - and do not work.

An exception is November 4th - National Unity and Armed Forces' Day: this is a working day that was previously a holiday: employees are paid their normal salary, and the equivalent of a holiday.

### MONTHLY FULFILMENTS

#### PAYMENT OF TAXES WITHHELD

Employers who pay salary to employees and assimilated workers must withhold a pre-payment on their dues, representing a part of their personal income tax - upon payment of the salary itself, subject to the right of recourse.

DEADLINE	PERIOD OF REFERENCE
16/01	December 2023
16/02	January 2024
18/03	February 2024
16/04	March 2024
16/05	April 2024
17/06	May 2024
16/07	June 2024
20/08	July 2024
16/09	August 2024
16/10	September 2024
18/11	October 2024
16/12	November 2024

#### EMPLOYEES SOCIAL SECURITY CONTRIBUTIONS PAYMENT

Social security and welfare contributions must be paid by the 16<sup>th</sup> day of the month following that of reference (i.e. that when work is performed).

The employer is solely responsible for the payment - even for the employee's share - subject to the right of recourse.

DEADLINE	PERIOD OF REFERENCE
16/01	December 2023
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18/03	February 2024
16/04	March 2024
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18/11	October 2024
16/12	November 2024

#### “UNIEMENS” REPORT

UNIEMENS report serves the following purposes:

- to report to INPS the payroll and information that the social security agency uses;
- to calculate the amount of contributions to be paid.

DEADLINE	PERIOD OF REFERENCE
31/01	December 2023
29/02	January 2024
01/04	February 2024
30/04	March 2024
31/05	April 2024
01/07	May 2024
31/07	June 2024
02/09	July 2024
30/09	August 2024
31/10	September 2024
02/12	October 2024
31/12	November 2024

### YEARLY OBLIGATIONS

DEADLINE	OBLIGATION
31/01	Disabled resources information sheet
16/02	Payment of INAIL F24 form
29/02	Electronic filing of INAIL self-assessment
18/03	Electronic filing of “Certificazione Unica” for income paid in the year 2023
18/03	Electronic filing of CSO report for receiving (or revoking) data on 730/4 forms
01/04	Electronic filing of communication on wearing jobs
31/10	Electronic filing of form 770 for income paid in the year 2023

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<https://it-it.facebook.com/andreacherchimilano/>

FOR MORE INFORMATION PLEASE CONTACT

**tax@dgntax.it - www.dgntax.it - +39 02 433 551**