

Daily alert Coronavirus: updates on the management of work relationships in Italy

April 8, 2020

The Italian National Social Security Authority (INPS), with **Message no. 1508 of April 6, 2020** (available here), explained the simplifications made to the filling in and sending of the **"SR41" form, useful for the direct payment of wage subsidies to employees.**

The "SR41" form is used for the electronic sending of data useful for the payment of wage subsidies and the crediting of the notional contribution, and constituted a paper document that the employer was required to have the beneficiary employee sign.

The restriction on citizens' mobility, imposed by the Government as a result of the current emergency period, makes such signing impossible and, consequently, has led the INPS to introduce a **simplified form useful for the direct payment of wage subsidies to employees.** The old paper version will no longer be used, and in the future all data useful for direct payment will be made through UniEmens flows.

In particular, the new simplified form no **longer requires the relevant employee to sign the document**, but they can still ask the employer for any useful information about the service concerned.

As a result, **employees shall no longer self-certify the subjective conditions covered by the declaration of liability**, i.e. the absence of paid work during the periods covered by the wage subsidies, the failure to receive notice compensation or other social security benefits inconsistent with wage subsidies. These conditions will now be automatically verified by the INPS.

In addition, INPS Message no. 1508/2020 introduces **further simplifications of how to fill in the "SR41" form.** In particular:

- the obligation to specify the **authorization number** communicated by the INPS, which allows the automatic matching of the "SR41" file to the same authorization;
- the possibility to send **flows related to several months** in order to reduce the number of "SR41" files to be transmitted;
- it is no longer compulsory to fill in data relating to marital status, educational qualifications, or participation in community services.

Lastly, we would like to point out that the simplified form allows the employer to send data for direct payment of **all wage subsidies**, i.e. ordinary and extraordinary redundancy funds, redundancy fund by way of derogation and solidarity funds, with or without COVID-19 as a reason.

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