



Project co-funded by



European Fund for the integration of third-country nationals

# PROJECT PETRARCA (4)

REGIONAL CIVIC AND LANGUAGE  
TRAINING  
PLAN FOR FOREIGN NATIONALS

**COURSES IN CIVIC EDUCATION  
FOR ADULT FOREIGNERS**

in cooperation with



*Ministero dell'Istruzione, dell'Università e della Ricerca  
Ufficio Scolastico Regionale per il Piemonte  
Dimensione Generale*

# WORK TAX OBLIGATIONS



# WORK



REGISTERED = **WITH** AN EMPLOYMENT CONTRACT



OFF THE BOOKS = **WITHOUT** AN EMPLOYMENT CONTRACT (AGAINST THE LAW WITH NO RIGHTS)

**EMPLOYMENT CONTRACT:** A DOCUMENT SIGNED BY THE EMPLOYER AND BY THE EMPLOYEE

AT THE END OF THE MONTH THE WORKER RECEIVES A **PAYSLIP:**

THIS STATES THE **PAY** (WAGE) AND THE **CONTRIBUTIONS** (TAXES FOR YOUR RETIREMENT PENSION AND HEALTHCARE)



## WORK MAY BE:

AS AN **EMPLOYEE** = FOR AN EMPLOYER  
(LABOURER, BUILDER, SHOP ASSISTANT,  
CARER, OFFICE WORKER, NURSE,  
WAITER, ...)



## SELF-EMPLOYMENT =

WORK INDEPENDENTLY = NOT FOR AN EMPLOYER  
(SHOPKEEPER, MARKET-STALL KEEPER, PLUMBER, ...)



TO WORK AS A SELF-EMPLOYED PERSON YOU MUST  
**REGISTER FOR VAT** WITH THE **AGENZIA DELLE**  
**ENTRATE**



## LOOKING FOR A JOB?



- ➔ GO TO THE *CENTRO PER L'IMPIEGO*
- ➔ GO TO TEMPORARY EMPLOYMENT AGENCIES
- ➔ READ THE JOB VACANCY ADVERTS IN NEWSPAPERS

### AT THE *CENTRO PER L'IMPIEGO*

ASK FOR AN APPOINTMENT TO WRITE YOUR **CV**  
 READ THE JOB VACANCIES ON THE NOTICE BOARD

### HAVE YOU LOST YOUR JOB?

(ARE YOU UNEMPLOYED?)

REGISTER AS UNEMPLOYED TO CLAIM

### UNEMPLOYMENT BENEFITS



# DUTIES OF WORKERS

## KNOW AND COMPLY WITH:

➤ YOUR DUTIES (WHAT YOU HAVE TO DO)

➤ WORKING HOURS



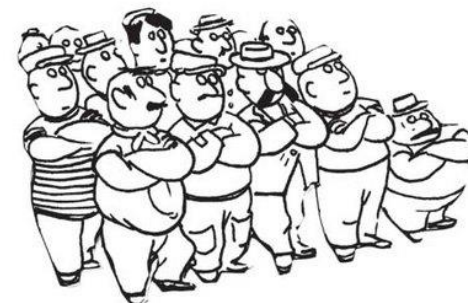
➤ WORKPLACE RULES AND REGULATIONS

➤ SAFETY RULES AND REGULATIONS



## RIGHTS OF WORKERS

- WORKING HOURS: 40 HOURS PER WEEK  
MAXIMUM 48 HOURS INCLUDING OVERTIME
- PAID HOLIDAYS: 26 DAYS  
THESE ARE MANDATORY, AND MUST BE TAKEN
- 1 DAY OF REST PER WEEK
- PAID AND UNPAID LEAVE
- **STRIKE ACTION:** TAKEN TO DEFEND WORKERS' RIGHTS  
STRIKE DAYS ARE NOT PAID



### FOR WOMEN:

- COMPULSORY MATERNITY LEAVE FROM 2 MONTHS BEFORE UNTIL 3 MONTHS AFTER CHILDBIRTH
- THE EMPLOYEE CANNOT BE DISMISSED FROM THE BEGINNING OF PREGNANCY TO ONE YEAR AFTER THE CHILD'S BIRTH



# TRADE UNIONS

WORKERS' ASSOCIATIONS:  
CGIL, CISL, UIL, CUB, COBAS, UGL...

## WHAT DO THEY DO?

THEY WORK TO IMPROVE CONDITIONS FOR WORKERS

- WAGES
- WORKING HOURS
- SAFETY AT WORK

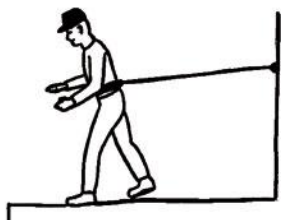


THEY DECIDE ON STRIKE ACTION

MEMBERSHIP IS VOLUNTARY (NOT COMPULSORY)

YOU MUST PAY AN ANNUAL SUBSCRIPTION





## SAFETY



ESTINTORE

THE EMPLOYER MUST REGISTER ALL WORKERS WITH **INAIL** (THE NATIONAL INSTITUTE FOR INSURANCE AGAINST ACCIDENTS AT WORK)

THE EMPLOYER MUST REPORT ALL **INDUSTRIAL INJURIES** (ACCIDENTS AT WORK) WITHIN 2 DAYS



# TAX CODE



- THIS IS A DOCUMENT ON WHICH YOUR SURNAME, FIRST NAME, DATE OF BIRTH, SEX AND PLACE OF BIRTH ARE WRITTEN IN A SERIES OF NUMBERS AND LETTERS
- YOU NEED IT TO WORK, OPEN A BANK ACCOUNT, FILE YOUR TAX RETURN, ...
- GO TO THE **AGENZIA DELLE ENTRATE** TO GET YOUR TAX CODE

# TAX CONTRIBUTIONS

TAX THAT WORKERS PAY TO THE STATE  
WITH THE INCOME TAX RETURN

## CU (*CERTIFICAZIONE UNICA*)

THE EMPLOYER GIVES THIS DOCUMENT TO  
THE WORKER

IT SAYS HOW MUCH THE WORKER EARNED  
THE PREVIOUS YEAR AND THE AMOUNT OF TAX PAID



THE **INCOME TAX RETURN** (730, 740, *MODELLO UNICO*)

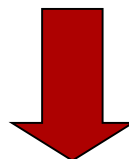
IS COMPULSORY IF YOU:

- ✓ HAVE WORKED FOR MORE THAN ONE EMPLOYER
- ✓ ARE VAT-REGISTERED
- ✓ ARE A HOMEHELP OR CARER



**IF YOU  
HAVE**

- DEPENDENT FAMILY MEMBERS
- MEDICAL EXPENSES
- A MORTGAGE
- HOME RENOVATION COSTS
- SCHOOL FEES



**FILE THE INCOME TAX RETURN TO PAY  
LESS TAX**

TO OBTAIN REDUCTIONS ON: UTILITY BILLS,  
NURSERY CARE, SCHOOL AND UNIVERSITY FEES, ETC.,  
YOU NEED AN 'ISEE'

**ISEE:** A DOCUMENT ATTESTING YOUR FAMILY'S  
ECONOMIC SITUATION

**WHERE?**

YOU CAN FILE YOUR INCOME TAX RETURN AND ISEE  
AT THE **CAF** (TAX ASSISTANCE CENTRE)

**I.S.E.E.**



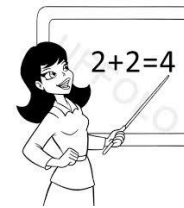
Indicatore della  
situazione economica  
equivalente

# TAXES ARE USED TO PAY FOR

- HEALTH SERVICES (DOCTORS, HOSPITALS, ETC.)



- EDUCATION



- MANY PUBLIC SERVICES  
(ROADS, TRANSPORT, MUSEUMS...)



- RETIREMENT PENSIONS



- DISABILITY PENSIONS



- WHENEVER YOU GO TO A BAR, THE MARKET, A SHOP ALWAYS ASK FOR THE **RECEIPT**



- WHENEVER YOU HAVE TO PAY A DOCTOR, MECHANIC, PLUMBER... ALWAYS ASK FOR THE **TAX RECEIPT**

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➔ ANYONE WHO DOESN'T GIVE YOU A RECEIPT OR TAX RECEIPT ISN'T PAYING THEIR TAXES

➔ PEOPLE WHO DON'T PAY TAX ARE STEALING MONEY FROM THE REST OF US

