

The JOBS ACT reform established that the standard form of contract today is a PERMANENT CONTRACT (“CONTRATTO A TEMPO INDETERMINATO”) that enjoys gradual job protection depending on seniority.

A TEMPORARY CONTRACT is used only for additional activities. It can be renewed 5 times within 3 years.

A Permanent contract and a Temporary contract include the same safeguards.

This type of contract permits a person who has been dismissed or quits the company to have a salary that is equivalent to one month per year of work.

### **FREELANCE EMPLOYMENT (WITHOUT VAT) – “LAVORO OCCASIONALE”**

Every type of occasional work without subordination that respects the annual limit of 5.000,00 Euro per year considering all the employers.

This amount is subject to a 20% withholding tax . Any payroll is required, only a sort of invoice.

It is not to be confused with the occasional collaboration.

### **SUPPLEMENTARY WORK (VOUCHER)**

It's applied for occasional activities that aren't related to the production process (example gardening, cleaning, etc.).

The annual limit cannot exceed the amount of 7.000,00 Euro.

### **CO.CO.CO**

It's applied for occasional collaboration which is performed in full autonomy. Working hours and places of work are not restricted.

There must not be any relation of subordination between employee and employer.

There is no limit of the amount.

It's a sort of freelance collaboration without VAT but with payroll.