Coronavirus: Handbook for Companies on What Actions to Take Following the Emergency Situation

Regulatory references: The «Cura Italia» Decree (Decree – Law n. 18 of 17 March 2020) on measures to strengthen the national health service and economic support for families, workers and enterprises related to the epidemiological emergency by COVID-19; the Decree of the President of the Council of Ministers 22 marzo 2020 concerning urgent measures to contain the contagion on the whole national territory.

SOCIAL SAFETY NETS:

1) ORDINARY SALARY INTEGRATION AND ORDINARY ALLOWANCE

Who is affected? Employers who, in the year 2020, suspend or reduce their work due to events attributable to the epidemiological emergency from COVID-19.

These measures may only be required for employees already in force on 23 February 2020, regardless of their seniority in the company (no seniority of at least 90 days is required).

What can they do? Apply for the granting of the ordinary salary integration or access to the ordinary allowance with causal "*COVID-19 National*" before the end of the fourth month following that in which the period of suspension or reduction of the working activity began (from March 23).

What are the limitations? The suspension or reduction of work may take place for a period starting from 23 February 2020, for a maximum of 9 weeks by August 2020.

2) ORDINARY SALARY INTEGRATION FOR COMPANIES THAT ARE ALREADY IN EXTRAORDINARY

REDUNDANCY FUND

Who is affected? Employers who, at the date of entry into force of the Decree-Law February 23, 2020, n. 6, have a special wage supplement treatment in progress.

This measure may only be required for employees already in force on 23 February 2020, regardless of their seniority in the company, and even if they are already beneficiaries of the overtime pay supplement for full coverage of working time.

What can they do? Apply for the granting of the ordinary salary integration with causal "*COVID-19 National*" pursuant to article 19 of the Decree after interruption of the special wage supplement treatment.

The granting of such treatment suspends and replaces the special wage supplement treatment in progress.

What are the limitations? Maximum duration of 9 weeks.

3) ORDINARY ALLOWANCE FOR EMPLOYERS WHO ALREADY HAVE A SOLIDARITY ALLOWANCE IN PROGRESS

Who is affected? Employers enrolled in the Wage Integration Fund who, at the date of entry into force of the Decree-Law February 23, 2020, n. 6, have in progress a solidarity allowance.

This measure may only be required for to employees already in force on 23 February 2020, regardless of their seniority in the company, and even if they are already beneficiaries of the solidarity allowance for full coverage of working time.

What can they do? Apply for the granting of the ordinary allowance with causal
"*COVID-19 National*" pursuant to article 19 of the Decree.

The granting of ordinary treatment suspends and replaces the solidarity allowance already in progress.

What are the limitations? The suspension or reduction of work may take place for periods starting from 23 February 2020, for a maximum of 9 weeks by August 2020.

REDUNDANCY FUND IN EXCEPTION

Who is affected? Employers who cannot rely on the above safeguards (Ordinary Earnings Supplement Fund, Extraordinary Redundancy Fund, Wage Integration Fund).

What can they do? Apply for the granting of the Redundancy Fund in Exception for the duration of the suspension of the employment, by applying to the Region or the Autonomous Province.

How is it granted? By the Regions and Autonomous Provinces through the enactment of a decree transmitted to the National Social Welfare Institution (INPS) in telematic mode within forty-eight hours of its adoption, together with the list of beneficiaries.

Before the decree is issued, an agreement must be concluded, also by electronic means, with the trade unions which are comparatively more representative at national level for employers.

This agreement is not required for employers who employ up to 5 employees.

What are the limitations? A maximum duration of 9 weeks and within the prescribed expenditure limits.

What are the liquidation procedures? Exclusively through direct payment by the National Social Welfare Institution (INPS).

TAX CREDIT FOR SANITATION COSTS IN THE WORKPLACE

Who is affected? Individuals carrying out business, art or professional activities.

What can they do? Count on a tax credit (for the 2020 tax period) equal to 50 % of the costs of sanitizing environments and work tools incurred and documented.

What are the limitations? Up to a maximum of 20,000 euros for each beneficiary.

The Decree provides such a measure in order to encourage the sanitisation of the workplace, as a measure to contain the contagion of the COVID-19 virus, in the maximum total limit of 50 million euros for the year 2020.

What are the implementing rules? within 30 days from the date of entry into force of the Decree will be established the criteria and the modalities of application and use of the tax credit.

TAX CREDIT FOR SHOPS AND STORES

Who is affected? Entities conducting business activities whose commercial activities are suspended in order to mitigate negative effects resulting from prevention and containment measures related to the epidemiological emergency by COVID-19.

What can they do? Apply for recognition for the year 2020 for a tax credit of 60% of the amount of the rent of buildings,

relating to the month of March 2020.

Who is excluded? All commercial activities listed in Annex 1 and Annex 2 to the President of the Council of Ministers 11 March 2020 that can remain open.

ANNEX 1 and ANNEX 2:

(https://www.gazzettaufficiale.it/eli/id/2020/03/11/20A01605/sg

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Following the enactment of the President of the Council of Ministers 22 March 2020, the Government has ordered the suspension of further industrial and commercial activities, until 3 April 2020, with the exception of those listed in the attachment
link. (*https://www.gazzettaufficiale.it/eli/id/2020/03/22/20A01807/sg*).

REGULATORY PROTOCOL OF MEASURES TO COMBAT COVID-19

For activities which are not subject to suspension and which cannot be performed remotely, the "*Shared Regulatory Protocol on Measures to combat and contain the spread of Covid-19 Virus at the workplace*" shall apply.

The Protocol provides for a comprehensive set of guidelines, to help companies in the adoption of safety protocols against contamination. The continuation of production activities not affected by the suspension can only take place under conditions which provide workers with adequate levels of

protection.

How can the employer ensure adequate levels of protection in the workplace?

Through some specific fulfillments, in particular:

1) INFORMATION: The company, for its part, has the obligation to inform, through the display of special information brochures at the entrance and in the most visible places, about the provisions given (or that will be given) by the Public Health Authorities. These include the obligation to stay at home with a temperature over 37.5° and to seek medical advice from a family doctor or health authority in case of flu symptoms.

Workers, on the other hand, are obliged to inform the employer promptly of any dangerous situations such as flu symptoms, traveling to and from risk areas, contact with people who are positive for the virus. These workers must refrain from entering or remaining at work in such cases.

Workers are always required to behave responsibly, constantly maintaining the safety distance of one metre and taking care of personal hygiene, first and foremost of the hands.

2) The organisation of the ACCESS TO THE COMPANY: Staff may be subjected to body temperature checks and may not be allowed to enter in the company if their temperature exceeds 37.5°.

Please note that the Protocol uses the expression “it is possible” not “it must”, so it is necessary to balance the need to use this measure with respect for the privacy of the employee. It must be adopted only when deemed strictly necessary.

The employer is therefore required to make a preliminary assessment of the need for such treatment and document the reason for considering the measure indispensable.

Access to common areas should also be regulated in such a way as to reduce time in each environment, and continuous ventilation should be provided in rooms. Individuals should maintain a safe distance of at least one metre.

In addition, entry and exit times should be established to avoid contact between individuals in common areas as much as possible (entrances, smoking areas, changing rooms, dining rooms). Where possible, it is necessary to dedicate an entrance door and an exit door in these areas.

Each company is obliged to ensure the availability of cleaning agents and disinfectants based on chlorine and alcohol for cleaning of hands and must report them appropriately.

3) The management of the RELATIONSHIP WITH THE EXTERNAL VISITORS: Interchange with external suppliers must be carried out in such a way as to minimize the opportunities for contact with internal staff (where possible, transportation workers must remain on board in their own vehicles).

To this end, each company will be called upon to establish appropriate entry, transit, and exit procedures, with predefined modes, routes, and timetables (including for contractors operating within the company).

Companies are required to identify/install dedicated toilets for suppliers/transporters and/or other external personnel, and to provide for the prohibition of the use of those of the dependent staff, of which it will be necessary to guarantee an adequate daily cleaning.

Access to visitors should be reduced as far as possible, and

in any case, they should be subject to all company rules.

4) The daily CLEANING and SANITATION of the ENVIRONMENTS: The employer must provide daily cleaning and periodic sanitizing of rooms, workstations (including keyboards, computer mice, and screens) and public areas (including leisure areas).

If a person in the company develops fever and symptoms of respiratory infection (such as dry cough, cold, and sore throat) is required to declare it immediately to the staff office as the individual will have to proceed to adequate isolation according to the provisions of the Health Authority.

The company must immediately notify the competent health authorities and emergency numbers for a case of COVID-19.

In the event that this person proves positive to COVID-19, the employer must clean and sanitize the rooms and workstations according to the provisions of Circular n. 5443 of 22 February 2020 of the Ministry of Health, and will have to collaborate with the Health Authorities to determine “close contact” and allow the Authorities to apply the necessary and appropriate quarantine measures.

During the survey period, the company may ask any possible close contacts to leave the establishment as a precautionary measure according to the instructions of the Health Authority.

5) The use of INDIVIDUAL PROTECTION DEVICES: Masks and other protective devices (gloves, glasses, suits, headphones, gowns, etc.) must be used by workers who are objectively unable to maintain the interpersonal distance of one metre, in accordance with the provisions of the Scientific and Health Authorities.

Please note that due to the emergency situation, in the event

of supply difficulties and for the sole purpose of preventing the spread of the virus, filter masks that do not bear the CE mark and which are produced by way of derogation from the current marketing rules may also be used.

6) The LIMITATION OF MOVEMENTS, both internal and external: Within workspaces, movements must be limited to the minimum necessary.

In-person meetings will be possible only if they are necessary and urgent and if there is the impossibility to connect remotely (in this case, the number of participants should be kept to a minimum and hygiene measures should be scrupulously observed).

As regards external movements, the Protocol provides for the suspension of all travel and business trips in Italy and abroad.

7) The ORGANIZATION OF THE COMPANY: Companies, during the emergency period of COVID-19, will be able to close all the departments other than essential production services. Departments that can use smart-working will be directed to do so.

Employers will have to ensure a plan for employees within production departments in order to minimize contacts between individuals and to create separate and autonomous groups.

Companies must encourage the use of social safety nets or if this is not enough, periods of leave which have not yet been taken.

8) The provision of a WORKS COUNCIL: Companies are called upon

to set up an internal committee for an application and verification of the rules of the regulatory protocol. A company’s trade union representatives will participate in this council.

9) The enhancement of the COLLABORATION OF A COMPETENT DOCTOR: Companies are required to be in contact with competent physicians who, at this particular time, may play a strategic role in cooperation with the employer and the Head of Prevention and Protection in the definition of safety procedures.

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