

# The artists' social statuses in Italy

## Main statuses

	Common name	Legal reference
Status 1	Employee	Workers' Statute (law May 20, 1970, n. 300)
Status 2	Autonomous (Independent)	There is no unique reference for this category; a partial reference can be found in the Civil Code, Art. 2222 and following (more specifically, Art. 2230)
Status 3	Professional ("Ordinisti")	There is no unique reference for this category; a partial reference can be found in the Civil Code, Art. 2222 and following (more specifically, Art. 2229)

## The case of artists and creative professionals

### 1. Work Arrangements

	Employee 1	Independent 2	Professional 3
Subordination link	Yes	No	No
Definition of roles and duties embedded within the employment relationship	A contract defines the roles and duties of employer and employee on the basis of the National Contract (CCNL)	Autonomously defined	Autonomously defined
Wage payment guarantee	Yes	Yes for "parasubordinati" (see below mixed statuses). No for VAT code owners (financial risk, debt collection, etc.)	No (financial risk, debt collection, etc.)

Payment/reimbursement of work-related expenses	Costs taken care of by the employer	For “parasubordinati”, costs can be taken care of and/or reimbursed by the employer.  For VAT code owners, costs are taken care of by the workers (office costs, insurances, etc.).	Costs taken care of by the workers (office costs, insurances, etc.).
Other (VAT)	No VAT code ownership; unable to recover VAT	The independent workers can be VAT code owner or not. The fiscal regime is different for the different statuses. VAT code owners can recover VAT.	Must have a VAT code and have to be registered to a Professional Association. Able to recover VAT.

## 2. Costs

	Employee 1	Independent 2	Professional 3
Social contributions			
To whom	To INPS To INPS (Ex-ENPALS)	To INPS (Gestione Separata, L. 335/95 art. 2, c. 26) To INPS (Ex-ENPALS)	To the qualified Professional Association (i.e. INARCASSA for Architects)
What frequency	Monthly (immediately deducted from every wage).	Monthly (paid by the worker). In the case of parasubordinati immediately deducted from every wage.	Depending on the Association (paid by the worker)
Calculation base	Proportion of the gross income. A percentage is employer's contribution and a percentage personal contribution by the worker (but paid by the employer on behalf of the worker)	Proportion of the gross / net income. A percentage is employer's contribution and a percentage personal contribution by the worker (but paid by the employer on behalf of the worker)	Proportion of the net income.
		Every year an advanced payment on the next year is requested.	Every year an advanced payment on the next year is requested.
		Depending on the levels of income and the VAT code ownership, there are some simplified tax and contribution regimes (forfettario, semplificato).	Depending on the levels of income there are some simplified tax and contribution regimes (forfettario, semplificato).

### 3. Personal income tax

	Employees 1	Independent 2	Professional 3
Taxation applied on gross income (% in function of range of gross income) for single and couple with/without children	<p>0-15.000 23%            15.001-28.000 27%            28.001-55.000 38%            55.001-78.000 41%            75.001-... 43%</p> <p>There are additional income taxes on the basis of the Region and of the Municipality of residence.</p> <p>With less than € 8.000 of gross income there is a "no tax area".</p> <p>Deduction for family members that earn less than € 2.840,51 of gross income:            Spouse € 690            Children from € 950 to € 1.220 depending on the age and personal situation.</p>	<p>For the VAT code owner the taxable income is the same as for Professionals, for the other independents the taxable income is calculated on the total revenues.</p> <p>With less than € 4.800 of gross income there is a "no tax area".</p> <p>Deduction for family members that earn less than € 2.840,51 of gross income:            Spouse € 690            Children from € 950 to € 1.220 depending on the age and personal situation.</p>	<p>Identical.            The taxable income is the difference between revenues and professional costs</p> <p>With less than € 4.800 of gross income there is a "no tax area".</p> <p>Deduction for family members that earn less than € 2.840,51 of gross income:            Spouse € 690            Children from € 950 to € 1.220 depending on the age and personal situation.</p>

### 4. Social security

	Employee 1	Independent 2	Professional 3
Healthcare	<p>In Italy there is a National Health Service as universal right for all Italian and EU residents.            Depending on the level of income, specific "tickets" should be paid for specific medical services..</p>	Identical	Identical (integrated by health insurance funds of the various professional associations)
Sickness and disability allowance	<p>No overall contribution by insured &amp; employer.            Cash benefit: Blue-collar workers: 2,68% of earnings paid by the employer.            No ceiling.            Generally paid by employer on a monthly basis.            There are differences if sickness is in hospital or not, and for tuberculosis.            50% of working income, from the 21st day 66.66% reduction.</p>	<p>The allowance for hospital stay is payable at a rate of 8% - 12% - 16% by referring to the amount of the contribution envisaged of the last year.            Sick pay is payable at a rate of 4% - 6% - 8% by referring to the amount of the contribution provided for in the last year of onset of the disease.</p>	Identical (integrated by health insurance funds of the various professional associations)

Work accidents and professional diseases	Contributions are paid exclusively by the employer. The amount of contributions to be paid is calculated on the basis of salary & according to the average rate related to the degree of risk implied in the occupational sector concerned.	There is no social security for performing artists except for dancers.	It depends on the sector: for Architects there is a maximum of 40 days of temporary injury.
Family allowances	Calculated with reference to the different familiar situations, provided it is within the work period: from a minimum of € 0,12 to a maximum of € 1.368,75	Calculated with reference to the different familiar situations in the case of "parasubordinati", provided it is within the work period: from a minimum of € 0,12 to a maximum of € 1.368,75	None
Birth prime	80 € monthly for families with less than € 25.000 of ISEE (= yearly income indicator). 160 € monthly for families with less than € 7.000 of ISEE.	Identical	Identical (integrated by health insurance funds of the various professional associations)
Maternity leave	Mandatory 2 months before date of birth and 3 months after date of birth, or 1 month before and 4 after. Calculated on the basis of 80% of the total income.  After the 5 months and until the child's age of 6, it is possible to have some days or even hours maternity leave paid 30% of the income, calculated on the basis of the month previous the start of the claimable period.	Identical for the 5 months of mandatory maternity leave.  No optional maternity leave for independent.	Identical for the 5 months of mandatory maternity leave.  No optional maternity leave.
Pension	The pension is calculated in different ways: before the recent reform it was a percentage of the last wage; after the reform the pension calculation is based on the contribution in terms of time and amount. The right to have a pension is related to the working years. A minimum pension service is defined yearly by the Government, in 2015 it was € 502,39 for people earning less than € 6.531,07.	Identical	Identical

Unemployment	The salaried worker can have an unemployment benefit. It depends on the number of working days in the past 12 months.	Independent workers have no unemployment benefits. The "parasubordinati" can have an unemployment benefit, depending on the number of working days in the past 12 months.	No unemployment benefits.
--------------	---	---	---------------------------

## 5. Mixed Status

In Italy there is a mixed status called *Collaborazione Coordinata e Continuativa (Co.Co.Co.)*; in the table it is referred to as "parasubordinato", which is similar to the independent status for the organisation of the work but similar to an employee status for income and social security contribution.

In the category "independent" we have considered both these "parasubordinati", and the independent VAT code owners. We haven't considered the so-called "occasional independent collaborations" having a totally episodic character, because in fact they aren't considered a "status" below the limit of € 5.000 gross income/year. Above € 5.000 they accede to the "separated pension fund" like all other independents (L. 335/95 art. 2, c. 26).

### Impressum

Published by Centro di Creazione e Cultura in collaboration with SMartIt.

All information without guarantee. Updated in July 2016.

This publication was funded by the EU programme Erasmus+ in the framework of the project "Routes to Employment". Content lies in the sole responsibility of the authors and publisher, it does not necessarily reflect the opinion of the European Commission.