



User Guide | INTERNAL  
2021-10-21

# SAP User Guide SI Exemption

# Content

- 1 Introduction. . . . . 3**
- 2 Change Log. . . . . 4**
- 3 Customizing Procedures. . . . . 6**
  - 3.1 Incentive Types. . . . . 10
  - 3.2 Other Incentives. . . . . 11
  - 3.3 Incentives and Contributions Exemptions. . . . . 11
- 4 SI Exemption Classes. . . . . 13**
  - 4.1 Class LCL\_SI\_CUT\_A. . . . . 13
  - 4.2 Class LCL\_SI\_CONTR\_CUT\_A. . . . . 13
  - 4.3 Class LCL\_SI\_CONTR\_CUT\_NO\_BALANCE\_A. . . . . 14
  - 4.4 Class LCL\_SI\_CUT\_MIXED\_BENEFITS\_A. . . . . 15
- 5 Benefits. . . . . 17**
  - 5.1 Social Insurance Exemption 2015. . . . . 17
  - 5.2 Social Insurance Exemption 2016. . . . . 18
  - 5.3 Social Insurance Exemption 2017 - Incentive A, B, C, D. . . . . 20
  - 5.4 Incentivo Alternanza Scuola-Lavoro (Incentivo E). . . . . 25
  - 5.5 Incentivo 2018 100% (ex Scuola-Lavoro) - Incentivo H. . . . . 26
  - 5.6 Inc. Giovani 50% (fino a 30 anni) - Incentivo F and G. . . . . 28
  - 5.7 Inc. Giovani 2018 50% (ex-apprendisti) - Incentivo I. . . . . 29
  - 5.8 Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" - Incentive J and K. . . . . 31
  - 5.9 Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" + Inc. Giovani - Incentive L and M. . . . . 34
  - 5.10 Inc. Sviluppo Sud (Old Mezzogiorno) sotto e sopra "de minimis" - Incentives N and O. . . . . 38
  - 5.11 Inc. ANPAL '18: Mezzogiorno sotto e sopra "de minimis" + Inc.Giovani - Incentives P and Q. . . . . 41
  - 5.12 Inc. IO Lavoro sotto e sopra "de minimis" - Incentives R and S. . . . . 43
  - 5.13 Inc. IO Lavoro sotto e sopra "de minimis" + Inc. Giovani - Incentives T and U. . . . . 46
  - 5.14 Inc. Esonero Totale (DL. 104/2020, Art. 6). . . . . 49
  - 5.15 Inc. Giovani 100% (fino a 36 anni) - Incentives AA and AB. . . . . 50

# 1 Introduction

This guide describes the calculation process of the benefits for SI contribution exemption amounts for new hires.

It also describes how the correct benefit is applied to each employee, as the limit values and eligibility conditions may vary from one benefit to others.

Italian companies have right to a certain tax exemption amount for new hires under specific conditions, whose eligibility is managed by each customer, using the IT0154 infotype.

This process is triggered by the `ITCUT` payroll function and as input it has values provided by INPS. The result is wage types that are later consumed by the UniEmens report.

## 2 Change Log

The Change Log is a record of additions and changes to the SAP User Guide SI Exemption. Each item links to the topic concerned.

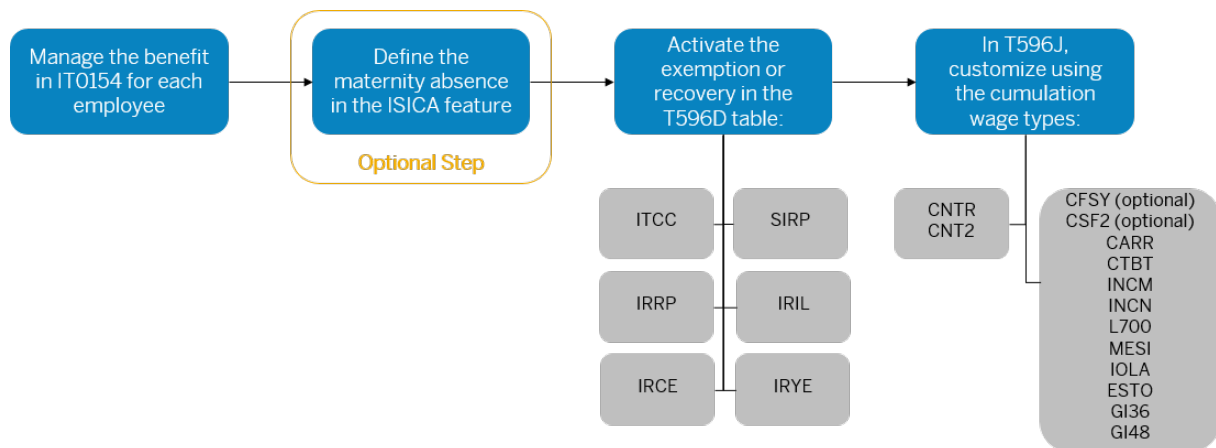
Change Log

Version	Date [YYYY.MM.DD]	Short Description	Link to changed or added topic
1	2018.11.26	Changed the structure of the classes and benefits.	<ul style="list-style-type: none"><li>• <a href="#">SI Exemption Classes [page 13]</a></li><li>• <a href="#">Benefits [page 17]</a></li></ul>
2	2019.05.22	Added wage types in the benefits J and K. Added wage types in the benefits L and M. The wage types 3w* didn't change in this version.	<ul style="list-style-type: none"><li>• <a href="#">Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" - Incentive J and K [page 31]</a></li><li>• <a href="#">Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" + Inc. Giovani - Incentive L and M [page 34]</a></li></ul>
3	2019.09.09	Added new wage types for benefit N and O.	<a href="#">Inc. Sviluppo Sud (Old Mezzogiorno) sotto e sopra "de minimis" - Incentives N and O [page 38]</a>
4	2020.12.17	Added new incentives: R, S, T, and U.	<ul style="list-style-type: none"><li>• <a href="#">Inc. IO Lavoro sotto e sopra "de minimis" - Incentives R and S [page 43]</a></li><li>• <a href="#">Inc. IO Lavoro sotto e sopra "de minimis" + Inc. Giovani - Incentives T and U [page 46]</a></li></ul>
5	2020.12.30	Added new incentive "Esonero Totale" and changed the customizing section to include the objects for this incentive. Added topic for "Other Incentives"	<ul style="list-style-type: none"><li>• <a href="#">Customizing Procedures [page 6]</a></li><li>• <a href="#">Inc. Esonero Totale (DL. 104/2020, Art. 6) [page 49]</a></li></ul>

Version	Date [YYYY.MM.DD]	Short Description	Link to changed or added topic
6	2021.10.21	<p>Added the new incentive "Inc. Giovani 100% (fino a 36 anni)" - Incentives AA and AB, and changed the customizing topic to include the objects for these incentives.</p> <p>Added topic for "Incentives and Contributions Exemptions".</p> <p>Changed the "SI Exemption Classes" topic to explain that incentives maintained in the <i>Incentivi ed Esoneri Contributivi</i> table in IT0154 aren't calculated using these classes.</p>	<ul style="list-style-type: none"> <li>• <a href="#">Inc. Giovani 100% (fino a 36 anni) - Incentives AA and AB [page 50]</a></li> <li>• <a href="#">Incentives and Contributions Exemptions [page 11]</a></li> </ul>

### 3 Customizing Procedures

To run the SI CUT, follow the steps:



1. Manage the benefit in the IT0154 infotype for each employee. See the benefits listed in the following sections:
  - Incentive Types: Incentives that are maintained using the *Tipo Incentivo* (HRPADIT\_INCENTIVE\_TYPE) field.
  - Other Incentives: Incentives that are maintained using the *Altri Incentivi* (HRPADIT\_COMPLEMENTARY\_INCENTIVE) field.
  - Incentives and Contributions Exemptions: Incentives that are maintained using the *Incentivi ed Esoneri Contributivi* table.
2. In this step, you have to define the absence in the ISICA feature. It determines whether the day is maternity leave or not.
3. In the T596D you have the option to activate or not the option for exemption and recovery. See the following subapplications to the specific cases:
  - ITCC - SI CUT - verifies if the process of exemption is active, and if it is, the payroll run triggers this process.
  - SIRP - Recovery - verifies if the recovery process is active, and if it is, the payroll triggers the recovery process during the exemption calculation.
  - IRRP - Recovery Retrocalculation for Inc. Giovani - verifies if the recovery process for Inc. Giovani is active, and if it is, the payroll triggers the process to recover the amount of the Inc. Giovani incentive when you run the retrocalculation.
  - IRIL - Recovery for IO Lavoro - verifies if the recovery process for IO Lavoro is active, if it is, the payroll triggers the process to recover the amount of the IO Lavoro incentive.
  - IRCE - Recovery for Esonero Totale (Full Exemption) - verifies if the recovery process for Esonero Totale is active, if it is, the payroll triggers the process to recover the amount of the Esonero Totale incentive.
  - IRYE - Recovery for Inc. Giovani (fino a 36 anni) - verifies if the recovery process for Inc. Giovani (fino a 36 anni) is active, if it is, the payroll triggers the process to recover the amount of the Inc. Giovani (fino a 36 anni) incentive.

4. In the T596J:

- There are two conditions to customize. The amount that INPS provides as annual limit and what already comes with the recovery. It uses the following cumulation wage types:

Type	Cumulation Wage Type
Exemption	CNTR: it expresses the employee's total SI tax that can be considered for tax cut by the incentives maintained in the Tipo Incentivo (INCENTIVE_TYPE) field in ITO154.
	CNT2: it expresses the employee's total SI tax that can be considered for tax cut by the incentives maintained in the Altri Incentivi (COMP_INCENTIVE) field in ITO154.

Type	Cumulation Wage Type
Recovery	<ul style="list-style-type: none"> <li data-bbox="847 349 1401 443">○ <b>CSFY</b>: in this cumulation wage type, you customize the limit for the incentives maintained in the Tipo Incentivo field in IT0154.</li> <li data-bbox="847 461 1401 555">○ <b>CARR</b>: It contains the yearly total of the SI tax cut, which can be reimbursed by INPS monthly.</li> <li data-bbox="847 573 1401 667">○ <b>CTBT</b>: It contains the yearly total of the monthly SI tax, which can be considered for this cut or reimbursement by INPS.</li> <li data-bbox="847 685 1401 779">○ <b>INCM</b>: It contains the yearly total of the maximum amount of the SI tax cuts, which can be used for that particular employee.</li> <li data-bbox="847 797 1401 891">○ <b>INCN</b>: It contains the yearly total of the parts of the maximum amount of the SI tax cuts not yet used during all the previous months.</li> <li data-bbox="847 909 1401 958">○ <b>L700</b>: It contains the yearly total of the SI tax cut due to the monthly balance.</li> <li data-bbox="847 976 1401 1025">○ <b>MESI</b>: It contains the count of the days and of the month relevant to the current payroll month.</li> <li data-bbox="847 1043 1401 1697">○ <b>IOLA</b>: You use this cumulation wage type to recover the IO Lavoro Incentive amounts by generating them directly in the current payroll period, rather than running a retro calculation (via wage types /SIR and /SJR). It contains the amounts of the IO Lavoro Incentive from past periods. You must configure the wage types to be generated in the current payroll period, and they must follow the pattern XYY, where XX can be any two characters of your choice and YY must be the numeric related to the month in question. Example: for February 2020, the wage type might be XX02, while for July it might be XX07. Note: If you activate the recovery of this incentive by means of customizing this very cumulation wage type, but the XYY wage types aren't generated in the current payroll period, the /SIR and /SJR wage types will be considered instead.</li> <li data-bbox="847 1715 1401 1809">○ <b>CSF2</b>: in this cumulation wage type, you customize the limit for the incentives maintained in the Altri Incentivi field in IT0154.</li> <li data-bbox="847 1827 1401 1944">○ <b>ESTO</b>: You use this cumulation wage type to recover the Esonero Totale Incentive amounts by generating them directly in the current payroll period, rather</li> </ul>



than running a retro calculation (via wage type /SKR).

It contains the amounts of the Esonero Totale Incentive from past periods. You must configure the wage types to be generated in the current payroll period, and they must follow the pattern XXY, where XX can be any two characters of your choice and Y must be the numeric related to the month in question. Example: for February 2020, the wage type might be XX02, while for July it might be XX07.

Note: If you activate the recovery of this incentive by means of customizing this very cumulation wage type, but the XXY wage types aren't generated in the current payroll period, the /SKR wage type will be considered instead.

- GI36 [for Incentivo Giovani 100% (fino a 36 anni)] and GI48 [for Incentivo Giovani Sud 100% (fino a 36 anni)]:

You use these cumulation wage types to recover the Inc. Giovani (fino a 36 anni) Incentive amounts by generating them directly in the current payroll period, rather than running a retro calculation via wage types /SLR [for Incentivo Giovani 100% (fino a 36 anni)] and /SMR [for Incentivo Giovani Sud 100% (fino a 36 anni)].

They contain the amounts of the Inc. Giovani (fino a 36 anni) Incentive from past periods. You must configure the wage types to be generated in the current payroll period, and they must follow the pattern XXY, where XX can be any two characters of your choice and Y must be the numeric related to the month in question. Example: for October 2021, the wage type might be XX10, while for July it might be XX07.

Note: If you activate the recovery of this incentive by means of customizing this very cumulation wage type, but the XXY wage types aren't generated in the current payroll period, the /SLR and /SMR wage types will be considered instead.

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## 3.1 Incentive Types

The Tipo Incentivo (HRPADIT\_INCENTIVE\_TYPE) contains the range of values that is available for selection in the INCENTIVE\_TYPE field, from Dati previdenziali (Infotype 0154).

Each value represents a different type of incentive, as follows:

Tipo Incentivo Values

Value	Description	Validity
A	Incentivo Giovani sotto "de minimis"	2017
B	Incentivo Giovani sopra "de minimis"	2017
C	Incentivo Sud sotto "de minimis"	2017
D	Incentivo Sud sopra "de minimis"	2017
E	Incentivo Alternanza Scuola-Lavoro	2017 and 2018
F	Inc. Giovani 50% (fino a 30 anni)	2018 and on
G	Inc. Giovani 50% (fino a 35 anni)	2018, 2019 and 2020
H	Incentivo 2018 100% (ex Scuola-Lavoro)	2018 and on
I	Inc. Giovani 2018 50% (ex-apprendisti)	2018 and on
J	Inc. ANPAL '18 e '19: NEET sotto "de minimis"	2018 and 2019
K	Inc. ANPAL '18 e '19: NEET sopra "de minimis"	2018 and 2019
L	Inc. ANPAL '18 e '19: NEET sotto "de minimis" + Inc. Giovani	2018 and 2019
M	Inc. ANPAL '18 e '19: NEET sopra "de minimis" + Inc. Giovani	2018 and 2019
N	Inc. Sviluppo Sud (Old Mezzogiorno) sotto "de minimis"	2018 and 2019
O	Inc. Sviluppo Sud (Old Mezzogiorno) sopra "de minimis"	2018 and 2019
P	Inc. ANPAL '18: Mezzogiorno sotto "de minimis" + Inc. Giovani	2018

Value	Description	Validity
Q	Inc. ANPAL '18: Mezzogiorno sopra "de minimis" + Inc.Giovani	2018
R	Inc. IO Lavoro sotto "de minimis"	2020 and 2021
S	Inc. IO Lavoro sopra "de minimis"	2020 and 2021
T	Inc. IO Lavoro sotto "de minimis" + Inc. Giovani	2020 and 2021
U	Inc. IO Lavoro sopra "de minimis" + Inc. Giovani	2020 and 2021

## 3.2 Other Incentives

The Altri Incentivi (HRPADIT\_COMPLEMENTARY\_INCENTIVE) contains the range of values that is available for selection in the COMP\_INCENTIVE field, from Dati previdenziali (Infotype 0154).

Each value represents a different type of complementary incentive, as follows:

Altri Incentivi Values

Value	Description	Validity
01	Esonero totale (DL. 104)	2020

## 3.3 Incentives and Contributions Exemptions

Starting with the 'Incentivo Giovani 100% (fino a 36 anni)' and 'Incentivo Giovani Sud 100% (fino a 36 anni)', new incentives must be maintained using the *Incentivi ed Esoneri Contributivi* table in IT0154.

In the *Incentivi ed Esoneri Contributivi* table, you:

- Select the incentive for which the employee is eligible in the *Incentivo* field of this table. This new field has the same behavior as the *Tipo Incentivo* (INCENTIVE\_TYPE) field, used for the older incentives.
- Maintain the incentive start date in the *Inizio validità* field. This new field has the same behavior as the *Dt.Inizio Esen.* (SIBEG) field, used for the older incentives.

The incentive end date is calculated by the system, according to the incentive's requirements.

With this table, you can maintain multiple concurrent incentives, in case the employee is eligible for more than one at the same time.

The range of incentives available to be maintained in this table can be selected in the `INCENTIVE_TYPE` dropdown field. Each value represents a different type of incentive, as follows:

'Incentivi ed Esoneri Contributivi' Values

<b>Value</b>	<b>Description</b>	<b>Validity</b>
AA	Inc. Giovani 100% (fino a 36 anni)	2021
AB	Inc. Giovani Sud 100% (fino a 36 anni)	2021

## 4 SI Exemption Classes

In this section, you find the description of all classes that are consumed by SI Exemption.

These classes are processed when the system calculates the incentives that are maintained in the *Tipo Incentivo* (HRPADIT\_INCENTIVE\_TYPE) and *Altri Incentivi* (HRPADIT\_COMPLEMENTARY\_INCENTIVE) fields in IT0154.

### i Note

Incentives maintained in the *Incentivi ed Esoneri Contributivi* table in IT0154 aren't calculated using these classes.

### 4.1 Class LCL\_SI\_CUT\_A

This class is responsible for all the generic methods of this processing, that is, any method that is not specifically designed for the calculation, because some benefits process a yearly balance, while others do not.

The main dates processing and validations are done by this class. It handles maternity and hiring or firing dates, and defines those intervals that is used to calculate the number of days of eligibility for the benefit in the processed period.

In case the employee was hired or fired in the middle of a month, the begin/end date is updated accordingly.

For maternity leave, cases there are two different treatments:

- When the absence covers the whole month, no further calculations are done;
- In any other cases, the begin/end date is updated accordingly.

This class is also responsible to create the instances of the classes according to the benefit type. Part-time employees have their deductible amount prorated accordingly, in the respective class for the processed benefit.

Here is where all the payroll loading and main validations happen, to prepare data for the calculation process of SI contribution exemption.

### 4.2 Class LCL\_SI\_CONTR\_CUT\_A

This class is responsible to perform the calculation of SI contribution exemption for the benefits that implements the yearly basis balance, which is used for all benefits from 2017 or older and some benefits from 2018. It inherits from LCL\_SI\_CUT\_A.

For these cases, there are yearly, monthly, and daily amounts (see the classes descriptions on the next sections for more information) that are the limits of exemption. Mainly, the monthly limit is used as parameter for the processing of every month. In case of incomplete months, this value is prorated by the number of days.

Moreover, the value is not used in the monthly calculation (incomplete months), it is used in future months so it doesn't affect negatively the maximum benefit amount.

#### The calculation is done?

- By applying the deductible amount for every processed month, considering that if the amount is higher than the limit for that period, the value is cut to the limit, otherwise it is used entirely.

The main point of this class is the execution of the yearly balance, which occurs every time 12 months were calculated, which means the period that follows the completion of 12 months of benefit is triggered this behavior. It is responsible to analyze all the months already calculated and check if the number of processed days equals one full year of benefit, and if it does not, the remaining days are calculated.

#### ❁ Example

If the benefit's duration is 3 years, and starts in January, 2015, the balance behavior will be triggered on January, 2016, January 2017 and January 2018, to adjust the number of processed days in each year.

## 4.3 Class LCL\_SI\_CONTR\_CUT\_NO\_BALANCE\_A

This class is responsible to perform the calculation of SI contribution exemption for the benefits that do not implement the yearly basis balance. It inherits from LCL\_SI\_CUT\_A.

This process derives from the calculation process of LCL\_SI\_CUT\_A. As the amounts are calculated on a monthly basis and remaining values (in case there are any) is not transported or usable on the next periods.

For these cases, there are yearly, monthly, and daily amounts (see the classes descriptions on the next sections for more information) that are the limits of exemption. Mainly, the monthly limit is used to set the maximum exemption amount available for the processed month, in case of complete months. On the other hand, for incomplete months, that is, months in which the employee is not eligible for the benefit all along the period, the maximum exemption amount is the number of eligibility days multiplied by the daily limit.

The calculation is performed in three different ways:

- **Complete month:** in case the deductible amount for that month (wage types /\*\*4) is lower than the monthly limit, the entire value will be assumed. Otherwise, the value will be cut to the monthly limit of the respective benefit class.
- **Incomplete month:** the limit for SI exemption in this case, is the daily limit multiplied by the number of eligibility days. But here, also the deductible amount is prorated, that is, this amount will be divided by the number of days in month, and then multiplied by the number of eligibility days for that month. Finally, if the resulting value is over the calculated limit, the value will be cut to the limit; otherwise, the entire amount is assumed.
- **Incomplete month (eligibility days equals to payroll days):** for this case (mostly hire months), the limit is prorated as well as for any other incomplete month, but the deductible amount is not, because the employee is eligible for the "entire" period. The point is, if the days the employee was active (here called payroll days) equals the number of days that he is eligible for (eligibility days), the entire deductible

amount is considered, respecting the limit rule. For instance, if the employee was hired on 04.07.2018 and had no absences, his eligibility days is 28, as well as his payroll days, so the entire deductible amount is assumed and then the limit rule is applied.

## 4.4 Class LCL\_SI\_CUT\_MIXED\_BENEFITS\_A

This class is responsible to perform the calculation of SI contribution exemption for the cases in which two benefits are processed simultaneously. It inherits from `LCL_SI_CONTR_CUT_NO_BALANCDE_A`.

The calculation process is almost identical to its superior class' process, that is, the rules for limits and complete and incomplete months calculation remain the same, despite the fact that it will handle more than one set of wage types at once, to report the values correctly for each processed benefit.

### i Note

The **incentive P** is used in case of an employee that has two benefits but are used with different end.

Let's assume the following configuration:

- Incentive for young people: starts on 01.10.2018 and ends on 30.09.2021
- Mezzogiorno Employment: starts on 01.10.2018 and ends on 30.09.2019

For this case, you create one entry in the IT0154 with incentive type P. The begin date on 01.10.2018 until 30.09.2021. The payroll calculates the second benefit until its end (30.09.2019) and continue to calculate the first mentioned benefit until 30.09.2021, automatically.

The main difference lays on the management of duration and eligibility, because they can vary from one benefit to another, as it remains 3 years for Incentivo Giovani, and it's necessary to handle all the cases accordingly.

Incentivo Giovani is calculated first, according to all the rules mentioned on the previous section. After that, the other benefit is processed, still under the same rules, but considering that the exemption amount for Incentivo Giovani will be discount from the latter one. For instance, if the first benefit has generated an exemption of EUR 250, and the second EUR 600, the resulting amount expressed by the second benefit will be EUR 350 (600 - 250).

Another point is that is the latter benefit ends on an incomplete month (as described on the previous section), the value from the former one that will be discounted is also prorated by the number of days before the subtraction. That is, as the calculated amount for the latter benefit was prorated by some days, the discount amount should be as well.

### Example

Deductible Amount	Inc. Giovani Days	Inc. Giovani Amount	Benefit Days	Prorated Amount	Prorated Discount	Final Benefit Amount
EUR 600	30	EUR 250	3	EUR 60	EUR 25	EUR 35



# 5 Benefits

In this section you find all benefits for the SI exemption.

## 5.1 Social Insurance Exemption 2015

This benefit is responsible to manage the data related to the SI contribution exemption for the year of 2015. It inherits from [Class LCL\\_SI\\_CONTR\\_CUT\\_A \[page 13\]](#) LCL\_SI\_CONTR\_CUT\_A.

The duration of this exemption is 3 years, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The limits for this incentive are the following, and valid only for open ended contracts:

- Yearly limit: EUR 8060
- Monthly limit: EUR 671.66
- Daily limit: EUR 22.08

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation wage type CNTR, under the ITCC subapplication.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage Type	Description	Use
/3E0	Importo incentivo L190/14	Contains the monthly amount of contribution exemption.
/3E1	Imp.incent. L190/14 (tot)	Accumulates the amount of exemption every month.
/3E2	Cong.residuo inc. L190/14	Expresses the amount applied from the remaining amounts processed in previous months.
/3E3	Cong.res.inc.L190/14(tot)	Accumulates amounts that were applied as remaining from previous months processings.
/3E4	Ctrb.mens.per incentivo	Expresses the gross monthly deductible amount, customized in T596J table.

Wage Type	Description	Use
/3E5	Ctrb.mens.incent.(totale)	Accumulates the gross deductible amount every month.
/3E6	Incentivo non usato	Stores the amount that was not used in the current period, to be used in future ones.
/3E7	Incent.non usato (totale)	Accumulates the amounts not used every month that can be used in the future ones.
/3E8	GG/MM di esonero ctrb.TI	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated in the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3E9	Soglia max incentivo tot.	Stores the maximum progressive annual amount usable for a particular employee.
/3EI	Imp.incent.L190/14 (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3EL	Cong.res.inc.L190/14(arr)	Recovers amounts from past months that is used for balance process.

## 5.2 Social Insurance Exemption 2016

This benefit is responsible to manage the data related to the SI contribution exemption for the year of 2016. It inherits from LCL\_SI\_CONTR\_CUT\_A.

The duration of this exemption is 2 years, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

Moreover, the final exemption amount will be 40% of the SI contribution amount.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The limits for this incentive are the following, and valid only for open ended contracts:

- Yearly limit: EUR 3250
- Monthly limit: EUR 270.83

- Daily limit: EUR 8.90

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the CNTR cumulation wage type, under the ITCC subapplication.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage Type	Description	Use
/3J0	Importo incentivo L208/15	Expresses the monthly amount of contribution exemption.
/3J1	Imp.incent. L208/15 (tot)	Accumulates the amount of exemption every month.
/3J2	Cong.residuo inc. L208/15	Expresses the amount applied from the remaining amounts processed in previous months.
/3J3	Cong.res.inc.L208/15(tot)	Accumulates amounts that were applied as remaining from previous months processings.
/3J4	Ctrb.mens.incent.L208/15	Expresses the gross monthly deductible amount, customized in T596J table.
/3J5	Ctrb.m.inc.(totale) L208	Accumulates the gross deductible amount every month.
/3J6	Incent.non usatoL208/15	Stores the amount that was not used in the current period, to be used in future ones.
/3J7	Inc.nn usato L208/15 Tot	Accumulates the amounts not used every month that can be used in the future ones.
/3J8	GG/MM di es.ctrb.TI '16	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3J9	Soglia max incen.tot.'16	Stores the maximum progressive annual amount usable for a particular employee.

## 5.3 Social Insurance Exemption 2017 - Incentive A, B, C, D

This benefit is responsible to manage the data related to the benefits Incentivo Giovani and Incentivo Sud. It inherits from `LCL_SI_CONTR_CUT_A`.

It handles the two cases of use for each benefit, which are:

- Incentivo Giovani sotto "de minimis": The deductible amount (please find more details in below) is lower than the monthly limit for the benefit.
- Incentivo Giovani sopra "de minimis": The deductible amount is higher than the monthly limit for the benefit.
- Incentivo Sud sotto "de minimis": The deductible amount (please find more details in below) is lower than the monthly limit for the benefit.
- Incentivo Sud sopra "de minimis": The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is 1 year. But it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The theoretical limits for this incentive are the following:

- Incentivo Giovani:
  - Open ended contracts (100% of exemption):
    - Yearly limit: EUR 8060.
    - Monthly limit: EUR 671.66.
    - Daily limit: EUR 22.08.
  - Fixed term contracts (50% of exemption):
    - Yearly limit: EUR 4030.
    - Monthly limit: EUR 335.83.
    - Daily limit: EUR 11.04.
- Incentivo Sud:
  - Open ended contracts (100% of exemption):
    - Yearly limit: EUR 8060.
    - Monthly limit: EUR 671.66.
    - Daily limit: EUR 22.08.

### **i** Note

The actual yearly limit for these benefits, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSFY` on `T596J`, but in case this value is not customized, the above ones are assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the table `T596J`, by using the cumulation wage type `CNTR`, under the ITCC subapplication.

In the table below are described the wage types consumed by the calculation process for this benefit:

Wage Type	Description	Use
/3K0	Ip.inc.ctrb.gv.sot.min	Expresses the monthly amount of contribution exemption.
/3K1	Ip.inc.ctr.gv.sot.min.tot	Accumulates the amount of exemption every month.
/3K2	Cog.res.inc.ctr.gv.sotmin	Expresses the amount applied from the remaining amounts processed in previous months.
/3K3	Cog.res.inc.gv.sot.minto	Accumulates amounts that were applied as remaining from previous months processings.
/3K4	Ctrb.mens.inc.gv.sot.min	Expresses the gross monthly deductible amount, customized in T596J table.
/3K5	Ctrb.men.inc.gv.sot.minto	Accumulates the gross deductible amount every month.
/3K6	Inc.nn.usato.gv.sot.min	Stores the amount that was not used in the current period, to be used in future ones.
/3K7	Inc.nn.usato.gv.sot.minto	Accumulates the amounts not used every month that can be used in the future ones.
/3K8	GG/MM.eson.ctr.gv.sot.min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3K9	Sog.max.inc.gv.sot.min.to	Stores the maximum progressive annual amount usable for a particular employee.
/3KI	Ip.inc.gv.L190/14.sot.min	Recovers amounts from past months in which the benefit was not implemented yet.
/3KL	Cg.rs.gv.L190/14.sot.min	Recovers amounts from past months that are used for balance process.

Wage Type	Description	Use
/3L0	Ip.inc.ctrb.gv.sop.min	Expresses the monthly amount of contribution exemption.
/3L1	Ip.inc.ctrb.gv.sop.tot	Accumulates the amount of exemption every month.
/3L2	Con.res.inc.gv.sop.min	Expresses the amount applied from the remaining amounts processed in previous months.
/3L3	Con.res.inc.ct.gv.sp.min.	Accumulates amounts that were applied as remaining from previous months processings.
/3L4	Ctr.men.inc.gv.sop.min	Expresses the gross monthly deductible amount, customized in T596J table.
/3L5	Ctr.men.inc.gv.sp.min.to	Accumulates the gross deductible amount every month.
/3L6	Inc.nn.usato.gv.sop.min	Stores the amount that was not used in the current period, to be used in future ones.
/3L7	Inc.nn.usato.gv.sp.min.t	Accumulates the amounts not used every month that can be used in the future ones.
/3L8	GG/MM eson.ctr.gv.sp.min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3L9	Sog.max.inc.gv.sp.min.t	Stores the maximum progressive annual amount usable for a particular employee.
/3LI	Ip.inc.gv.L190/14.sop.min	Recovers amounts from past months in which the benefit was not implemented yet.
/3LL	Cg.rs.gv.L190/14.sop.min	Recovers amounts from past months that are used for balance process.

Wage Type	Description	Use
/300	lp.inc.ctrb.sud.st.min.	Expresses the monthly amount of contribution exemption.
/301	lp.inc.ctrb.sud.st.tot.	Accumulates the amount of exemption every month.
/302	Con.resi.inc.sud.st.min	Expresses the amount applied from the remaining amounts processed in previous months.
/303	Con.res.inc.sud.st.min.to	Accumulates amounts that were applied as remaining from previous months processings.
/304	Ctr.mens.inc.sud.stmin	Expresses the gross monthly deductible amount, customized in T596J table.
/305	Ctr.men.inc.sud.st.min.t	Accumulates the gross deductible amount every month.
/306	Inc.nn.usato.sud.st.min	Stores the amount that was not used in the current period, to be used in future ones.
/307	Inc.nn.usat.sud.st.min.t	Accumulates the amounts not used every month that can be used in the future ones.
/308	GG/MMeson.ctr.sud.st.min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/309	Sog.max.inc.sud.st.min.to	Stores the maximum progressive annual amount usable for a particular employee.
/30I	lp.in.L190/14.sd.sot.min	Recovers amounts from past months in which the benefit was not implemented yet.
/30L	Cg.rs.L190/14.sd.sot.min	Recovers amounts from past months that will be used for balance process.

Wage Type	Description	Use
/3P0	lp.inc.ctr.sud.sop.min	Expresses the monthly amount of contribution exemption.
/3P1	lp.inc.ctrb.sud.sop.to	Accumulates the amount of exemption every month.
/3P2	Con.resi.inc.sud.spmin	Expresses the amount applied from the remaining amounts processed in previous months.
/3P3	Con.res.inc.sud.sp.min.to	Accumulates amounts that were applied as remaining from previous months processings.
/3P4	Ctrb.mens.inc.sud.sp.min	Expresses the gross monthly deductible amount, customized in T596J table.
/3P5	Ctrb.men.inc.sud.sp.min.t	Accumulates the gross deductible amount every month.
/3P6	Inc.nn.usato.sud.spmin	Stores the amount that was not used in the current period, to be used in future ones.
/3P7	Inc.nn.usato.sud.sp.min.t	Accumulates the amounts not used every month that can be used in the future ones.
/3P8	GG/MM.esn.ctr.sud.sp.min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3P9	Sog.max.inc.sud.sp.min.t	Stores the maximum progressive annual amount usable for a particular employee.
/3PI	lp.in.L190/14.sd.sop.min	Recovers amounts from past months in which the benefit was not implemented yet.
/3PL	Cg.rs.L190/14.sd.sop.minv	Recovers amounts from past months that will be used for balance process.



### i Note

Please note that as there are two cases of use for each benefit (sotto and sopra "de minimis"), therefore, there are also two ranges of wage types managed by this class for each one, being K for sotto and L for sopra for Incentivo Giovani, and O for sotto and P for sopra for Incentivo Sud.

## 5.4 Incentivo Alternanza Scuola-Lavoro (Incentivo E)

This benefit is responsible to manage the data related to the benefit Alternanza Scuola-Lavoro. It inherits from LCL\_SI\_CONTR\_CUT\_A.

The duration of this benefit is 3 years, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 3250
- Monthly limit: EUR 270.83
- Daily limit: EUR 8.90

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type CSFY on T596J, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation CNTR wage type, under the ITCC sub-application.

In the table below are described the wage types consumed by the calculation process for this benefit:

Wage Type	Description	Use
/3Z0	lp.inc.ctr.alter.scu.lav	Expresses the monthly amount of contribution exemption.
/3Z1	lp.inc.ctr.alt.sc.lav.tot	Accumulates the amount of exemption every month.
/3Z2	Cog.res.inc.ct.alt.sc.lav	Expresses the amount applied from the remaining amounts processed in previous months.
/3Z3	Cg.rs.inc.ct.alt.sc.lav.t	Accumulates amounts that were applied as remaining from previous months processings.

Wage Type	Description	Use
/3Z4	Ctrb.mens.inc.alt.sc.lav.	Expresses the gross monthly deductible amount, customized in T596J table.
/3Z5	Ctrb.men.inc.alt.sc.lav.t	Accumulates the gross deductible amount every month.
/3Z6	Inc.nn.usato.alt.sc.lav.	Stores the amount that was not used in the current period, to be used in future ones.
/3Z7	Inc.nn.usato.alt.sc.lav.t	Accumulates the amounts not used every month that can be used in the future ones.
/3Z8	GG/MM.eson.ctr.alt.sc.lav	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3Z9	Sog.max.cont.alt.sc.lav.t	Stores the maximum progressive annual amount usable for a particular employee.
/3ZI	Imp.inc.alt.sc/lav (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3ZL	Cong.res.inc.sc/lav (arr)	Recovers amounts from past months that will be used for balance process.

## 5.5 Incentivo 2018 100% (ex Scuola-Lavoro) - Incentivo H

This benefit is responsible to manage the data related to the benefit Incentivo 2018. It inherits from LCL\_SI\_CONTR\_CUT\_A class.

The duration of this benefit is 3 years, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 3000

- Monthly limit: EUR 250
- Daily limit: EUR 8.06

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation `CSFY` wage type on `T596J` table, but in case this value is not customized, the above ones are assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the `T596J` table, by using the cumulation `CNTR` wage type, under the `ITCC` sub-application.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage Type	Description	Use
/3Z0	lp.inc.ctr.alter.scu.lav	Expresses the monthly amount of contribution exemption.
/3Z1	lp.inc.ctr.alt.sc.lav.tot	Accumulates the amount of exemption every month.
/3Z2	Cog.res.inc.ct.alt.sc.lav	Expresses the amount applied from the remaining amounts processed in previous months.
/3Z3	Cg.rs.inc.ct.alt.sc.lav.t	Accumulates amounts that were applied as remaining from previous months processings.
/3Z4	Ctrb.mens.inc.alt.sc.lav.	Expresses the gross monthly deductible amount, customized in <code>T596J</code> table.
/3Z5	Ctrb.men.inc.alt.sc.lav.t	Accumulates the gross deductible amount every month.
/3Z6	Inc.nn.usato.alt.sc.lav.	Stores the amount that was not used in the current period, to be used in future ones.
/3Z7	Inc.nn.usato.alt.sc.lav.t	Accumulates the amounts not used every month that can be used in the future ones.
/3Z8	GG/MM.eson.ctr.alt.sc.lav	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.

Wage Type	Description	Use
/3Z9	Sog.max.cont.alt.sc.lav.t	t Stores the maximum progressive annual amount usable for a particular employee.
/3ZI	Imp.inc.alt.sc/lav (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3ZL	Cong.res.inc.sc/lav (arr)	Recovers amounts from past months that are used for balance process.

## 5.6 Inc. Giovani 50% (fino a 30 anni) - Incentivo F and G

This benefit is responsible to manage the data related to the benefit Inc. Giovani 50%. It inherits from LCL\_SI\_CONTR\_CUT\_NO\_BALANCE\_A.

The duration of this benefit is 3 years, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

The final amount is 50% of the deductible amount, the maximum.

The limits for this incentive are the following:

- Yearly limit: EUR 3000
- Monthly limit: EUR 250
- Daily limit: EUR 8.06

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation CNTR wage type , under the ITCC subapplication.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage Type	Description	Use
/3W0	lp.inc.ctrb.giovani 50%	Expresses the monthly amount of contribution exemption.
/3W1	lp.inc.ctr.giov. 50% tot	Accumulates the amount of exemption every month.
/3W4	Ctrb.mens.inc.giov. 50%	Expresses the gross monthly deductible amount, customized in T596J table.
/3W5	Ctrb.men.inc.giov.50% tot	Accumulates the gross deductible amount every month.

Wage Type	Description	Use
/3W8	GG/MM.eson.ctr.giov. 50%	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3WI	Imp.incent.giov.50% (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3WR	Arr.inc.ctrb.giov<35 50%	In retrocalculation, it stores the recovered benefit amount in each retrocalculated period.

## 5.7 Inc. Giovani 2018 50% (ex-apprendisti) - Incentivo I

This benefit is responsible to manage the data related to the benefit Inc. Giovani 2018 50%. It inherits from LCL\_SI\_CONTR\_CUT\_A.

The duration of this benefit is 1 year, but it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

As mentioned in the benefit name, the final amount is 50% of the deductible amount, the maximum.

For this benefit, the balance process is executed every 12 months of benefit elapsed.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 3000
- Monthly limit: EUR 250
- Daily limit: EUR 8.06

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation CSFY wage type on T596J table, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation CNTR wage type, under the ITCC subapplication.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage Type	Description	Use
/320	Ip.inc.ctrb.giov.app. 50%	Expresses the monthly amount of contribution exemption.
/321	Ip.inc.ctr.gv.ap. 50% tot	Accumulates the amount of exemption every month.
/322	Cog.res.inc.ctr.gv.ap 50%	Expresses the amount applied from the remaining amounts processed in previous months.
/323	Cog.res.inc.gv.ap.50% tot	Accumulates amounts that were applied as remaining from previous months processings.
/324	Ctrb.mens.inc.gv.ap. 50%	Expresses the gross monthly deductible amount, customized in T596J table.
/325	Ctrb.men.inc.gv.ap50% tot	Accumulates the gross deductible amount every month.
/326	Inc.nn.usato.gv.ap. 50%	Stores the amount that was not used in the current period, to be used in future ones.
/327	Inc.nn.usato.gv.app. tot	Accumulates the amounts not used every month that can be used in the future ones.
/328	GG/MM.eson.ctr.gv.ap. 50%	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/329	Sog.max.inc.gv.ap.50% tot	Stores the maximum progressive annual amount usable for a particular employee.
/32I	Imp.incent.gv.ap50% (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/32L	Cong.res.inc.gv.ap50(arr)	Recovers amounts from past months that will be used for balance process.

## 5.8 Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" - Incentive J and K

This benefit is responsible to manage the data related to the benefit Occupazione NEET. It inherits from LCL\_SI\_CONTR\_CUT\_SI\_NO\_BALANCE\_A class.

### i Note

The benefits J and K are intended to be valid in 2018 and 2019.

It handles the two cases of use for this benefit, which are:

- Occupazione NEET sotto "de minimis": The deductible amount is lower than the monthly limit for the benefit.
- Occupazione NEET sopra "de minimis": The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is 1 year. But it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 8060
- Monthly limit: EUR 671.66
- Daily limit: EUR 21.66

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation CSFY wage type on T596J table, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation wage type CNTR, under the ITCC subapplication.

Find the wage types consumed by the calculation process for this benefit, **for year 2018**:

Wage type	Description	Use
/SA0	Inc.NEET de minimis	Expresses the monthly amount of contribution exemption.
/SA1	Inc.NEET de minimis(tot)	Accumulates the amount of exemption every month.
/SA4	Ctrb.ded.NEET de min (MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SA5	Ctrb.ded.NEET de min(tot)	Accumulates the gross deductible amount every month.

Wage type	Description	Use
/SA8	GG/MM.inc.NEET de minim.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SAI	Inc.NEET de min (arretr.)	Recovers amounts from past months in which the benefit was not implemented yet.
/SB0	Inc.NEET NO de minimis	Expresses the monthly amount of contribution exemption.
/SB1	Inc.NEET NO de min(tot)	Accumulates the amount of exemption every month.
/SB4	Ctrb.ded.NEET NO de m(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SB5	Ct.ded.NEET NO de m.(tot)	Accumulates the gross deductible amount every month.
/SB8	GG/MM.inc.NEET NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SBI	Inc.NEET NO de min (arr.)	Recovers amounts from past months in which the benefit was not implemented yet.

### **i** Note

Please note that as there are two cases of use for this benefit (sotto and sopra "de minimis"), therefore, there are also two ranges of wage types managed by this class, being A for sotto and B for sopra.

In the table below you can find wage types that are used **for year 2019**.

Wage type	Description	Use
	Incentive Occupazione NEET sotto "de minimis"	



Wage type	Description	Use
/SE0	Inc.NEET19 de minimis	Expresses the monthly amount of contribution exemption.
/SE1	Inc.NEET19 de min.(tot)	Accumulates the amount of exemption every month.
/SE4	Ctrb.ded.NEET19 de min.	Expresses the gross monthly deductible amount, customized in T596J table.
/SE5	Ctrb.ded.NEET19 de m. tot	Accumulates the gross deductible amount every month.
/SE8	GG/MM.inc.NEET19 de min.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SEI	Inc.NEET19 de min arretr	Recovers amounts from past months in which the benefit was not implemented yet.
Incentive Occupazione NEET sopra "de minimis"		
/SF0	Inc.NEET19 NO de minimis	Expresses the monthly amount of contribution exemption.
/SF1	Inc.NEET19 NO de min(tot)	Accumulates the amount of exemption every month.
/SF4	Ctrb.ded.NEET19 NO de m.	Expresses the gross monthly deductible amount, customized in T596J table.
/SF5	Ct.ded.NEET19 NO de m tot	Accumulates the gross deductible amount every month.
/SF8	GG/MM.inc.NEET19 NO de m	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.

Wage type	Description	Use
/SFI	Inc.NEET19 NO de min arr.	Recovers amounts from past months in which the benefit was not implemented yet.

## 5.9 Inc. ANPAL '18 e '19: NEET sotto e sopra "de minimis" + Inc. Giovani - Incentive L and M

These benefits are responsible to manage the data related to the use of benefit Occupazione NEET together with Garanzia Giovani. It inherits from `LCL_SI_CUT_MIXED_BENEFITS_A`.

### i Note

The benefits J and K are intended to be valid in 2018 and 2019.

It handles the two cases of use for this benefit, which are:

- Occupazione NEET sotto "de minimis" + Garanzia Giovani: The deductible amount (please find more details in below) is lower than the monthly limit for the benefit.
- Occupazione NEET sopra "de minimis" + Garanzia Giovani: The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is considered in two parts, as the processed benefits have different duration limits. The total limit will be 3 years, as it is the maximum duration of Garanzia Giovani and, consequently, covers Occupazione NEET, whose duration limit is 1 year. The processing of measurement of the limit dates is detailed in the section `LCL_SI_CUT_MIXED_BENEFITS_A` class `LCL_SI_CUT_MIXED_BENEFITS_A` [page 15].

Maternity days are not discounted from the benefit days for these cases either.

The theoretical limits for this incentive are the following:

- Occupazione NEET:
  - Yearly limit: EUR 8060
  - Monthly limit: EUR 671,66
  - Daily limit: EUR 21,66
- Garanzia Giovani:
  - Yearly limit: EUR 3000
  - Monthly limit: EUR 250
  - Daily limit: EUR 8,06

### i Note

The actual yearly limit for NEET benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSFY` on `T596J`, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the table `T596J`, by using the cumulation wage type `CNTR`, under the `ITCC` sub-application.

In the table below are described the wage types consumed by the calculation process for this benefit, **for year 2018**, the **wage types 3w\*** have not changed:

Wage Type	Description	Use
/SA0	Inc.NEET de minimis	Expresses the monthly amount of contribution exemption.
/SA1	Inc.NEET de minimis(tot)	Accumulates the amount of exemption every month.
/SA4	Ctrb.ded.NEET de min (MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SA5	Ctrb.ded.NEET de min(tot)	Accumulates the gross deductible amount every month.
/SA8	GG/MM.inc.NEET de minim.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SAI	Inc.NEET de min (arretr.)	Recovers amounts from past months in which the benefit was not implemented yet.
/SB0	Inc.NEET NO de minimis	Expresses the monthly amount of contribution exemption.
/SB1	Inc.NEET NO de min(tot)	Accumulates the amount of exemption every month.
/SB4	Ctrb.ded.NEET NO de m(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SB5	Ct.ded.NEET NO de m.(tot)	Accumulates the gross deductible amount every month.
/SB8	GG/MM.inc.NEET NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.

Wage Type	Description	Use
/SBI	Inc.NEET NO de min (arr.)	Recovers amounts from past months in which the benefit was not implemented yet.
/3W0	Ip.inc.ctrb.giovani 50%	Expresses the monthly amount of contribution exemption.
/3W1	Ip.inc.ctr.giov. 50% tot	Accumulates the amount of exemption every month.
/3W4	Ctrb.mens.inc.giov. 50%	Expresses the gross monthly deductible amount, customized in T596J table.
/3W5	Ctrb.men.inc.giov.50% tot	Accumulates the gross deductible amount every month.
/3W8	GG/MM.eson.ctr.giov. 50%	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3WI	Imp.incent.giov.50% (arr)	Recovers amounts from past months in which the benefit was not implemented yet.

### i Note

Please note that as there are two cases of use for this benefit (sotto and sopra "de minimis"), therefore, there are also two ranges of wage types managed by this class, being A for sotto and B for sopra.

In the table below are described the wage types consumed by the calculation process for this benefit, **for year 2019**:

Wage type	Description	Use
Incentive Occupazione NEET sotto "de minimis" + Inc. Giovani		
/SE0	Inc.NEET19 de minimis	Expresses the monthly amount of contribution exemption.
/SE1	Inc.NEET19 de min.(tot)	Accumulates the amount of exemption every month.

Wage type	Description	Use
/SE4	Ctrb.ded.NEET19 de min.	Expresses the gross monthly deductible amount, customized in T596J table.
/SE5	Ctrb.ded.NEET19 de m. tot	Accumulates the gross deductible amount every month.
/SE8	GG/MM.inc.NEET19 de min.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SEI	Inc.NEET19 de min arretr	Recovers amounts from past months in which the benefit was not implemented yet.
Incentive Occupazione NEET sopra "de minimis" + Inc. Giovani		
/SF0	Inc.NEET19 NO de minimis	Expresses the monthly amount of contribution exemption.
/SF1	Inc.NEET19 NO de min(tot)	Accumulates the amount of exemption every month.
/SF4	Ctrb.ded.NEET19 NO de m.	Expresses the gross monthly deductible amount, customized in T596J table.
/SF5	Ct.ded.NEET19 NO de m tot	Accumulates the gross deductible amount every month.
/SF8	GG/MM.inc.NEET19 NO de m	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SFI	Inc.NEET19 NO de min arr.	Recovers amounts from past months in which the benefit was not implemented yet.

## 5.10 Inc. Sviluppo Sud (Old Mezzogiorno) sotto e sopra "de minimis" - Incentives N and O

This class is responsible to manage the data related to the benefit Sviluppo Sud (Old Mezzogiorno). It inherits from `LCL_SI_CONTR_CUT_NO_BALANCE_A`.

It handles the two cases of use for this benefit, which are:

- Sviluppo Sud (Old Mezzogiorno) sotto "de minimis": The deductible amount is lower than the monthly limit for the benefit.
- Sviluppo Sud (Old Mezzogiorno) sopra "de minimis": The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is 1 year. But it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 8060
- Monthly limit: EUR 671.66
- Daily limit: EUR 21.66

### **i** Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSFY` on `T596J`, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the table `T596J`, by using the cumulation wage type `CNTR`, under the `ITCC` subapplication.

In the following table are described the wage types consumed by the calculation process for this benefit:

Wage Types Used for Year 2018

Wage type	Description	Use
/SC0	Inc.Mezzogiorno de minim.	Expresses the monthly amount of contribution exemption.
/SC1	Inc.Mezzog.de minim.(tot)	Accumulates the amount of exemption every month.
/SC4	Ctr.ded.Mezzog.de min(MM)	Expresses the gross monthly deductible amount, customized in <code>T596J</code> table.
/SC5	Ctr.ded.Mezzog.de m.(tot)	Accumulates the gross deductible amount every month.

Wage type	Description	Use
/SC8	GG/MM.inc.Mezz. de minim.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SCI	Inc.Mezzog. de min (arr.)	Recovers amounts from past months in which the benefit was not implemented yet.
/SD0	Inc.Mezzog. NO de minim.	Expresses the monthly amount of contribution exemption.
/SD1	Inc.Mezzog.NO de min(tot)	Accumulates the amount of exemption every month.
/SD4	Ctr.ded.Mezz.NO de m.(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SD5	Ctr.ded.Mez.NO de m.(tot)	Accumulates the gross deductible amount every month.
/SD8	GG/MM.inc.Mezz. NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SDI	Inc.Mezzog.NO de min(arr)	Recovers amounts from past months in which the benefit was not implemented yet.

#### Wage Types Used for Year 2019

Wage type	Description	Use
Sotto de Minimis		
/SG0	Inc.SvSud(19).Sot.De.Min.	Expresses the monthly amount of contribution exemption.
/SG1	Inc.SvSud(19).Sot.DM.(Tot)	Accumulates the amount of exemption every month.

Wage type	Description	Use
/SG4	Ctr.Ded.SvSd(19).Sp.DM(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SG5	Ctr.Ded.SvSd(19).StDM(Tot)	Accumulates the gross deductible amount every month.
/SG8	GG/MM.In.SvSd(19)St.DM	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SGI	Inc.SvSud(19)St.DeM(Arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/SGL	Cong.SvSd(19).St.DM(Arr)	Recovers amounts from past months in which the benefit was not implemented yet.
Sopra de minimis		
/SH0	Inc.SvSud(19).Sop.DM.19	Expresses the monthly amount of contribution exemption.
/SH1	Inc.SvSud(19).Sp.DM(Tot)	Accumulates the amount of exemption every month.
/SH4	Ctr.Ded.SvSd(19).Sp.Min(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SH5	Ctr.ded.SvSd(19).Sp.DM(Tot)	Accumulates the gross deductible amount every month.
/SH8	GG/MM.In.SvSd(19).Sp.DM	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SHI	Inc.SvSd(19).Sp.DM(Arr)	Recovers amounts from past months in which the benefit was not implemented yet.



Wage type	Description	Use
/SHL	Cong.SvSd(19)Sp.DM(Arr)	Recovers amounts from past months that will be used for balance process.

### i Note

Please note that as there are two cases of use for this benefit (sotto and sopra "de minimis"), therefore, there are also two ranges of wage types managed by this class, being C for sotto and D for sopra.

## 5.11 Inc. ANPAL '18: Mezzogiorno sotto e sopra "de minimis" + Inc.Giovani - Incentives P and Q

These benefits are responsible to manage the data related to the use of benefit Occupazione Mezzogiorno together with Garanzia Giovani. It inherits from `LCL_SI_CUT_MIXED_BENEFITS_A`.

It handles the two cases of use for this benefit, which are:

- Occupazione Mezzogiorno sotto "de minimis" + Garanzia Giovani: The deductible amount (please find more details in below) is lower than the monthly limit for the benefit.
- Occupazione Mezzogiorno sopra "de minimis" + Garanzia Giovani: The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is considered in two parts, as the processed benefits have different duration limits. The total limit will be 3 years, as it is the maximum duration of Garanzia Giovani and, consequently, covers Occupazione Mezzogiorno, whose duration limit is 1 year. The processing of measurement of the limit dates is detailed above in the section [Class LCL\\_SI\\_CUT\\_MIXED\\_BENEFITS\\_A \[page 15\]](#) `LCL_SI_CUT_MIXED_BENEFITS_A`. Maternity days are not discounted from the benefit days for these cases either.

The theoretical limits for this incentive are the following:

- Occupazione Mezzogiorno:
  - Yearly limit: EUR 8060
  - Monthly limit: EUR 671.66
  - Daily limit: EUR 21.66
- Garanzia Giovani:
  - Yearly limit: EUR 3000
  - Monthly limit: EUR 250
  - Daily limit: EUR 8.06

### i Note

The actual yearly limit for Mezzogiorno benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSFY` on `T596J`, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the table T596J, by using the cumulation wage type CNTR, under the ITCC sub-application.

In the following table the wage types consumed by the calculation process for this benefit are described:

Wage type	Description	Use
/SC1	Inc.Mezzog.de minim.(tot)	Accumulates the amount of exemption every month.
/SD1	Inc.Mezzog.NO de min(tot)	Accumulates the amount of exemption every month.
/SW1	Ip.inc.ctr.giov. 50% tot	Accumulates the amount of exemption every month.
/SC5	Ctr.ded.Mezzog.de m.(tot)	Accumulates the gross deductible amount every month.
/SD5	Ctr.ded.Mez.NO de m.(tot)	Accumulates the gross deductible amount every month.
/SW5	Ctrb.men.inc.giov.50% tot	Accumulates the gross deductible amount every month.
/SC4	Ctr.ded.Mezzog.de min(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SD4	Ctr.ded.Mezz.NO de m.(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SW4	Ctrb.mens.inc.giov. 50%	Expresses the gross monthly deductible amount, customized in T596J table.
/SC0	Inc.Mezzogiorno de minim.	Expresses the monthly amount of contribution exemption.
/SD0	Inc.Mezzog. NO de minim.	Expresses the monthly amount of contribution exemption.
/3W0	Ip.inc.ctrb.giovani 50%	Expresses the monthly amount of contribution exemption.
/SC8	GG/MM.inc.Mezz. de minim.	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.

Wage type	Description	Use
/SD8	GG/MM.inc.Mezz. NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3W8	GG/MM.eson.ctr.giov. 50%	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SCI	Inc.Mezzog. de min (arr.)	Recovers amounts from past months in which the benefit was not implemented yet.
/SDI	Inc.Mezzog.NO de min(arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3WI	Imp.incent.giov.50% (arr)	Recovers amounts from past months in which the benefit was not implemented yet.

### **i** Note

Please note that as there are two cases of use for this benefit (sotto and sopra "de minimis"), therefore, there are also two ranges of wage types managed by this class, being C for sotto and D for sopra.

## 5.12 Inc. IO Lavoro sotto e sopra "de minimis" - Incentives R and S

This benefit is responsible to manage the data related to the benefit IO Lavoro, which involves the incentive for hiring new employees with an open-ended contract (contratto a tempo indeterminato). It inherits from LCL\_SI\_CONTR\_CUT\_A.

It handles the two cases of use for this benefit, which are:

- IO Lavoro sotto "de minimis": The deductible amount is lower than the monthly limit for the benefit.

- IO Lavoro sopra "de minimis": The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is limited to 1 year, and it is valid for hiring from January 1, 2020 to December 31, 2020. But it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

### i Note

The benefit must be used within February 28, 2022 and not beyond that date. It means that, for instance, even if a maternity event would prorogate the validity beyond that date, the benefit would stop no longer that date.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 8060
- Monthly limit: EUR 671.66
- Daily limit: EUR 21.66

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type CSFY on T596J table, but in case this value is not customized, the above ones will be assumed

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation wage type CNTR, under the ITCC subapplication.

Like the last incentives of this kind, this one also does not have a yearly balance calculation, as the values that are not used in a period (month) will not be carried to the next. This benefit will calculate the monthly exemption amount based on the theoretical limits previously described, in case an actual yearly limit is not provided. For incomplete months, the amount will be calculated by multiplying the number of eligible days by the amount considered as daily limit.

### ❁ Example

For a better understanding, see the examples below for complete and incomplete months:

- Complete month: The employee has a deductible amount of EUR 700. As the amount is above the monthly limit, it will be cut accordingly.
- Complete month: The employee has a deductible amount of EUR 500. As the amount is below the monthly limit, the entire amount will be considered.
- Incomplete month: The employee is eligible to only 3 days of benefit. Therefore, the amount will be the daily limit multiplied by 3, resulting in EUR 64.98.

Find the wage types consumed by the calculation process for this benefit:

Wage type	Description	Use
Incentive IO Lavoro sotto "de minimis"		
/SI0	Inc.IO Lavoro de minimis	Expresses the monthly amount of contribution exemption.

Wage type	Description	Use
/SI1	Inc.IO Lav. de minim(tot)	Accumulates the amount of exemption every month.
/SI4	Ctb.deduc.IOL de min(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SI5	Ctb.deduc.IOL de min. tot	Accumulates the gross deductible amount every month.
/SI8	GG/MM.inc. IOL de minimis	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SIR	Arr.inc.ctrb.IO Lavoro st	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.
Incentive IO Lavoro sopra "de minimis"		
/SJ0	Inc.IO Lavoro No de min.	Expresses the monthly amount of contribution exemption.
/SJ1	Inc.IO Lav.NO de min(tot)	Accumulates the amount of exemption every month.
/SJ4	Ctb.deduc.IOL NO de m(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SJ5	Ctb.deduc.IOL NO de m tot	Accumulates the gross deductible amount every month.
/SJ8	GG/MM.inc. IOL NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.

Wage type	Description	Use
/SJR	Arr.inc.ctrb.IO Lavoro sp	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.

## 5.13 Inc. IO Lavoro sotto e sopra "de minimis" + Inc. Giovani - Incentives T and U

These benefits are responsible to manage the data related to the use of benefit IO Lavoro together with Garanzia Giovani. It inherits from `LCL_SI_CUT_MIXED_BENEFITS_A`.

It handles the two cases of use for this benefit, which are:

- IO Lavoro sotto "de minimis" + Garanzia Giovani: The deductible amount (please find more details below) is lower than the monthly limit for the benefit.
- IO Lavoro sopra "de minimis": + Garanzia Giovani: The deductible amount is higher than the monthly limit for the benefit.

The duration of this benefit is considered in two parts, as the processed benefits have different duration limits. The total limit will be 3 years, as it is the maximum duration of Garanzia Giovani and, consequently, covers IO Lavoro, whose duration limit is 1 year. The processing of measurement of the limit dates is detailed in the section `LCL_SI_CUT_MIXED_BENEFITS_A` [Class LCL\\_SI\\_CUT\\_MIXED\\_BENEFITS\\_A \[page 15\]](#).

Maternity days are not discounted from the benefit days for these cases either.

When the IO Lavoro incentive is used together with Incentivo Giovani, the amount calculated by Incentivo Giovani for those days will be calculated first, and then subtracted from the incentive amount for IO Lavoro.

The theoretical limits for this incentive are the following:

- IO Lavoro:
  - Yearly limit: EUR 8060
  - Monthly limit: EUR 671,66
  - Daily limit: EUR 21,66
- Garanzia Giovani:
  - Yearly limit: EUR 3000
  - Monthly limit: EUR 250
  - Daily limit: EUR 8,06

### i Note

The actual yearly limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSFY` on `T596J` table, but in case this value is not customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the `T596J` table, by using the cumulation wage type `CNTR`, under the `ITCC` subapplication.

In the table below are described the wage types consumed by the calculation process for this benefit:

<b>Wage type</b>	<b>Description</b>	<b>Use</b>
Incentive IO Lavoro sotto "de minimis"		
/SI0	Inc.IO Lavoro de minimis	Expresses the monthly amount of contribution exemption.
/SI1	Inc.IO Lav. de minim(tot)	Accumulates the amount of exemption every month.
/SI4	Ctb.deduc.IOL de min(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SI5	Ctb.deduc.IOL de min. tot	Accumulates the gross deductible amount every month.
/SI8	GG/MM.inc. IOL de minimis	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SIR	Arr.inc.ctrb.IO Lavoro st	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.
Incentive IO Lavoro sopra "de minimis"		
/SJ0	Inc.IO Lavoro No de min.	Expresses the monthly amount of contribution exemption.
/SJ1	Inc.IO Lav.NO de min(tot)	Accumulates the amount of exemption every month.
/SJ4	Ctb.deduc.IOL NO de m(MM)	Expresses the gross monthly deductible amount, customized in T596J table.
/SJ5	Ctb.deduc.IOL NO de m tot	Accumulates the gross deductible amount every month.

Wage type	Description	Use
/SJB	GG/MM.inc. IOL NO de min	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SJR	Arr.inc.ctrb.IO Lavoro sp	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.
Incentive Giovani		
/3W0	Ip.inc.ctrb.giovani 50%	Expresses the monthly amount of contribution exemption.
/3W1	Ip.inc.ctr.giov. 50% tot	Accumulates the amount of exemption every month.
/3W4	Ctrb.mens.inc.giov. 50%	Expresses the gross monthly deductible amount, customized in T596J table.
/3W5	Ctrb.men.inc.giov.50% tot	Accumulates the gross deductible amount every month.
/3W8	GG/MM.eson.ctr.giov. 50%	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/3WI	Imp.incent.giov.50% (arr)	Recovers amounts from past months in which the benefit was not implemented yet.
/3WR	Arr.inc.ctrb.giov<35 50%	In retrocalculation, it stores the recovered benefit amount in each retrocalculated period.



## 5.14 Inc. Esonero Totale (DL. 104/2020, Art. 6)

This benefit is responsible to manage the data related to the benefit Esonero totale (DL. 104/2020, Art. 6), which involves the incentive for hiring new employees with an open-ended contract (contratto a tempo indeterminato). It inherits from `LCL_SI_CONTR_CUT_NO_BALANCE_A`.

The duration of this benefit is limited to six months from the hiring date, or from the date when the contract is changed from a fixed-term contract (contratto a termine) to an open-ended contract (contratto a tempo indeterminato), and it's valid for hiring from August 15, 2020 to December 31, 2020. But it can last longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

The theoretical limits for this incentive are the following:

- Monthly limit: EUR 671.66
- Daily limit: EUR 21.66

### Note

The actual limit for this benefit, used to calculate the monthly and daily limits, is provided by INPS and customized by customer through the cumulation wage type `CSF2` on `T596J` table, but in case this value isn't customized, the above ones will be assumed.

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the `T596J` table, by using the cumulation wage type `CNT2`, under the `ITCC` subapplication.

You must use the Altri Incentivi (`P0154-COMP_INCENTIVE`) field in `IT0154` infotype to identify the employees eligible for this incentive. The initial (hiring) date that is used to check the validity of the six months is the one in the Inizio validità (`P0154-BEGDA`) field of `IT0154`.

This incentive will be calculated after the other incentives configured in the Tipo Incentivo (`P0154-INCENTIVE_TYPE`) field of `IT0154` have been calculated (including the other incentives for hiring). And the deductible amount will be the SI contribution still existing after the application of the other deductions.

Like the last incentives of this kind, this one also doesn't have a yearly balance calculation, as the values that aren't used in a period (month) won't be carried to the next. This benefit will calculate the monthly exemption amount based on the theoretical limits previously described, in case an actual limit isn't provided. For incomplete months, the amount will be calculated by multiplying the number of eligible days by the amount considered as daily limit.

### Example

For a better understanding, see the examples below for complete and incomplete months:

- Complete month: The employee has a deductible amount of EUR 700. As the amount is above the monthly limit, it will be cut accordingly.
- Complete month: The employee has a deductible amount of EUR 500. As the amount is below the monthly limit, the entire amount will be considered.
- Incomplete month: The employee is eligible to only 3 days of benefit. Therefore, the amount will be the daily limit multiplied by 3, resulting in EUR 64.98.

Find the wage types consumed by the calculation process for this benefit:

Wage type	Description	Use
/SK0	Inc. EsoneroTot. (DL.104)	Expresses the monthly amount of contribution exemption.
/SK1	Esonero.Totale (tot)	Accumulates the amount of exemption every month.
/SK4	Ctb.deduc.EsoneroTot.	Expresses the gross monthly deductible amount, customized in T596J table.
/SK5	Ctb.deduc.EsoneroTot. tot	Accumulates the gross deductible amount every month.
/SK8	GG/MM.Inc.EsoneroTotale	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SKR	Arr.inc.ctrb.EsoneroTot.	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.

## 5.15 Inc. Giovani 100% (fino a 36 anni) - Incentives AA and AB

You maintain this benefit for your employees using the *Incentivi ed Esoneri Contributivi* table in IT0154.

This benefit is responsible to manage the data related to the benefits Incentivo Giovani 100% (fino a 36 anni) and Incentivo Giovani Sud 100% (fino a 36 anni).

This incentive is valid for hiring from 2021, and its duration can change depending on the Italian region where the newly hired employee works. They are:

- Inc. Giovani 100% (fino a 36 anni): if it is in any region but the South, the duration of this benefit is limited to 3 years.
- Inc. Giovani Sud 100% (fino a 36 anni): if it is in the South, the duration of this benefit is limited to 4 years.

Nevertheless, the duration above can be longer if there are any maternity leaves during the eligibility period, as maternity days are not discounted from the benefit days.

The theoretical limits for this incentive are the following:

- Yearly limit: EUR 6000
- Monthly limit: EUR 500
- Daily limit: EUR 16.12

The theoretical deductible amount referred in this section, used as input for the calculation, is customized in the T596J table, by using the cumulation wage type CNTR, under the ITCC subapplication.

Find below the wage types consumed by the calculation process for this benefit:

Wage type	Description	Use
Inc. Giovani 100% (fino a 36 anni) – Incentive AA		
/SL0	Inc. Giov. <36 Anni	Expresses the monthly amount of contribution exemption.
/SL1	Inc. Giov. <36 Anni (tot)	Accumulates the amount of exemption every month.
/SL4	Ctb.deduc.Giov. <36 Anni	Expresses the gross monthly deductible amount, customized in T596J table.
/SL5	Ctb.deduc.Giov<36Anni.tot	Accumulates the gross deductible amount every month.
/SL8	GG/MM.Inc.Giov. <36 Anni	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SLC	Gi.Cal.Inc.Giov. <36 Anni	Technical wage type that controls the number of calendar days, for the system to know when to stop calculating an incentive.
/SLR	Arr.inc.ctrb.Giov. <36 An	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.
Inc. Giovani Sud 100% (fino a 36 anni) – Incentive AB		
/SM0	Inc. Giov. <36 Anni Sud	Expresses the monthly amount of contribution exemption.
/SM1	Inc.Giov. <36 Sud (tot)	Accumulates the amount of exemption every month.



Wage type	Description	Use
/SM4	Ctb.deduc.Giov<36 Sud	Expresses the gross monthly deductible amount, customized in T596J table.
/SM5	Ctb.deduc.Giov<36 Sud.tot	Accumulates the gross deductible amount every month.
/SM8	GG/MM.Inc.Giov. <36 Sud	Expresses the spent months and days of the benefit (on CRT) and the numbers of days calculated on the processed period (on RT).  Also used to manage the dates of the benefit, as maternity and end of eligibility.
/SMC	Gi.Cal.Inc.Giov. <36 Sud	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.
/SMR	Arr.inc.ctrb.Giov.<36 Sud	Recovers amounts from past months in which the benefit was not implemented yet. The amount is recovered in the for-period.

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