## **Deloitte.** Legal



Labour Law Hits

Transparency Decree: information obligations for employees working abroad

## Information obligations for employees working abroad: Sec. 4, par. 1, lett. c) Legislative Decree 104/2022 («Transparency Decree»)

The Transparency Decree identified specific information obligations towards workers, even if the working activity must be performed abroad (for further obligations under the Transparency Decree: "Transparency Decree": what's new?)

# Information obligations for employees working abroad

In addition to any changes to the **«employment features»** provided, on an ordinary basis, by the Transparency Decree, the worker must be informed about:

- a. the country in which the assignment abroad has to be performed and its duration;
- b. the currency to be used for remuneration payment;
- c. the benefits in cash or kind relating to the assignment;

- d. repatriation conditions, where applicable;
- e. remunerations as established according to the law of the host Member State;

f. where applicable, any allowances specific to posting and any arrangements for reimbursing expenditure on travel, board and lodging;

g. the link of the Member State's website, where information on the posting is published.



#### In Practice

## Timing and formalities

The information must be provided in writing:

- before departure, for new hires;
- upon written request,
  within 60 days for workers
  already hired, as workers
  already on mission or
  posted may reasonably
  include, even in the
  absence of a specification
  in this regard within the
  Decree.

## Scope of application

- ✓ Posted workers, in a Member State/third country, in the context of a transnational supply of services;
- ✓ Workers assigned in another Member State/third country for more than 4 consecutive weeks, limited to points (a.) to (d.) and to the information concerning any changes to the ordinary «employment features».

#### **Exclusions**

- employees of public administrations abroad;
- ✓ seafarers;
- workers in the fisheries sector.

#### **Focus**

Obligation to be fulfilled only in the case of posting in the context of a transnational services or mission abroad?

The Italian Labour
Inspectorate («INL» - circ. no.
4/2022) would seem to refer
to all the hypotheses of **work**performed abroad»
considering, by way of
example only, the working
activity performed abroad
under the transnational
posting regime.

In line with the provisions of Legislative Decree 136/2016 and taking into account the scope of the Transparency Decree (Sec. 1), the obligation should also be fulfilled by the temporary work agencies.

Particular attention should be paid to the communication of any changes of the *«employment features* provided, on an ordinary basis, by the Transparency Decree (e.g., working hours, automated systems, etc.).

The correct drafting of the information note due at the hiring date (or on subsequent request by the worker, if already hired) is a critical factor to correctly fulfil the obligations with reference to work performed abroad.

At this stage, in fact, it will be difficult to fill any **«gaps of information»**, since this phase is intended only for the communication

of changes triggered by the assignment abroad.



## Experience the future of law, today

Deloitte Legal addresses your challenges with comprehensive thinking, powered by experience and insights drawn from diverse business disciplines, industries, and global perspectives.

To make an impact that matters, you need an accomplished confidante who is both pragmatic and pioneering.

We bring together legal advice, strategy, and technology to develop innovative solutions, create value for you and your business, and transform the way in which legal services are delivered and consumed.

The future of law is here, today.



Our commitment to sustainable development

### **Editorial Board**

#### Alessandra Maniglio

Partner | amaniglio@deloitte.it

#### Ivana Azzollini

Partner | iazzollini@deloitte.it

#### **Pietro Venerando**

Partner | pvenerando@deloitte.it

#### Andrea Bonanni Caione

Of Counsel | abonannicaione@deloitte.it

#### **Stefano Miniati**

Managing Associate | sminiati@deloitte.it

## Under the coordination of:

#### **Monica Rattone**

Senior Associate | mrattone@deloitte.it

## By

#### **Marika Curcuruto**

Senior Associate | mcurcuruto@deloitte.it

#### **Martina Revelant**

Trainee Lawyer | mrevelant@deloitte.it

# **Deloitte.** Legal

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.