

A close-up image of a blue nitrile glove holding a large, pinkish-red coronavirus particle. The particle has a spherical core and numerous spike-like protrusions. The background is a soft, out-of-focus light blue.

**A PANDEMIC IS OVER  
AFTER ONE SPRING AND ANOTHER**

# Measures taken in some EU countries to counteract Covid-19, and effects on the Italian workers' compensation system.

Raffaello Marcelloni, Inail, ISOA

# About the speaker

- **Raffaello Marcelloni** – *Actuary, Inail*  
*Statistical and actuarial department*  
*AAE, Social Security Subcommittee*  
*IAA, Pension & Benefit Committee*  
*ISSA, Technical Commission for Actuarial studies*



- Inail is the National Institute for Insurance against Accidents at Work.

It is a public non-profit entity safeguarding workers against physical injuries and occupational diseases.



# Agenda

- The first lockdown of spring 2020
- The infection curves
  - Measuring Covid spread in some EU countries
- Effects of Covid-19 on accident at work in Italy

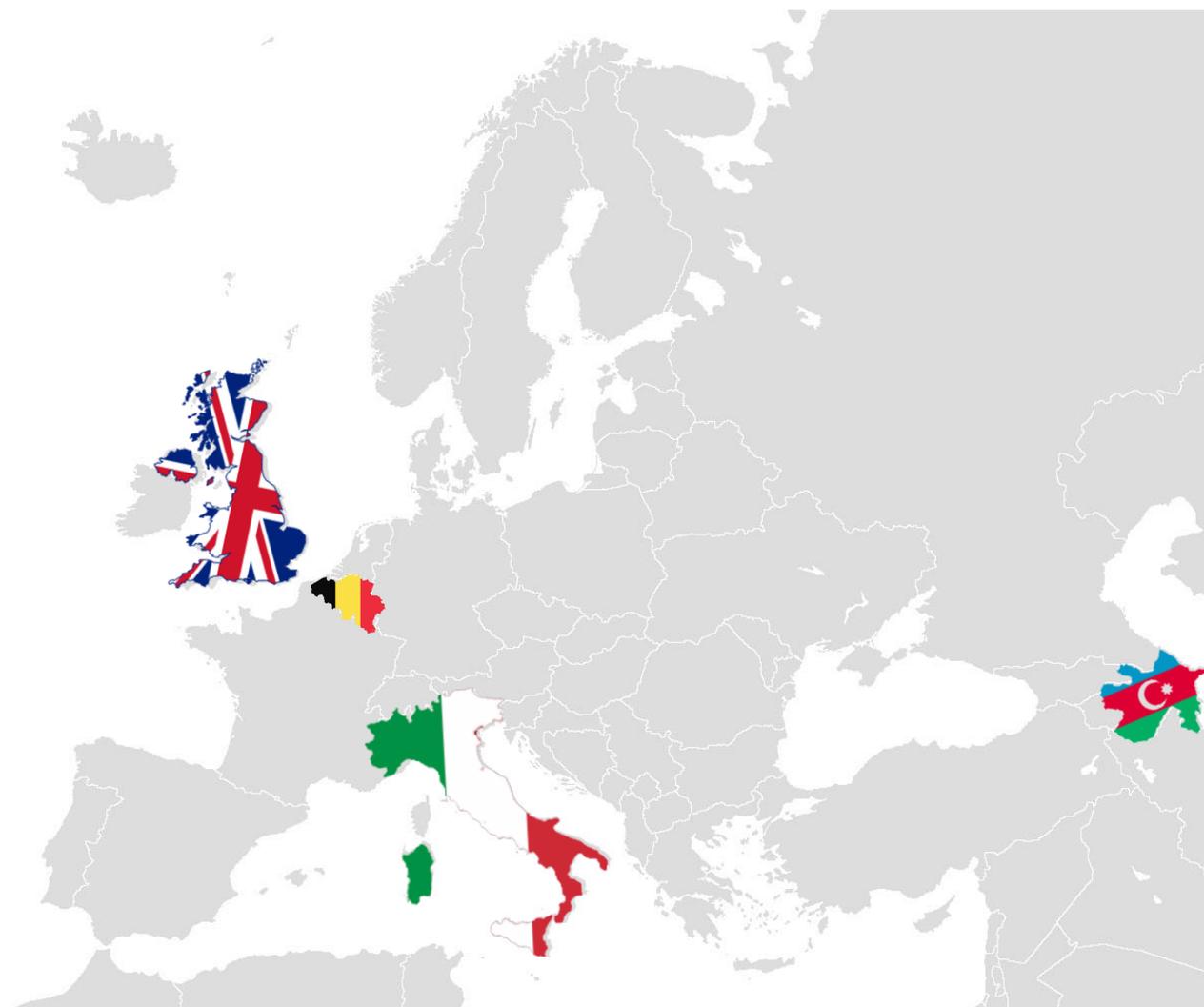
# The first lockdown of spring 2020

**Azerbaijan**

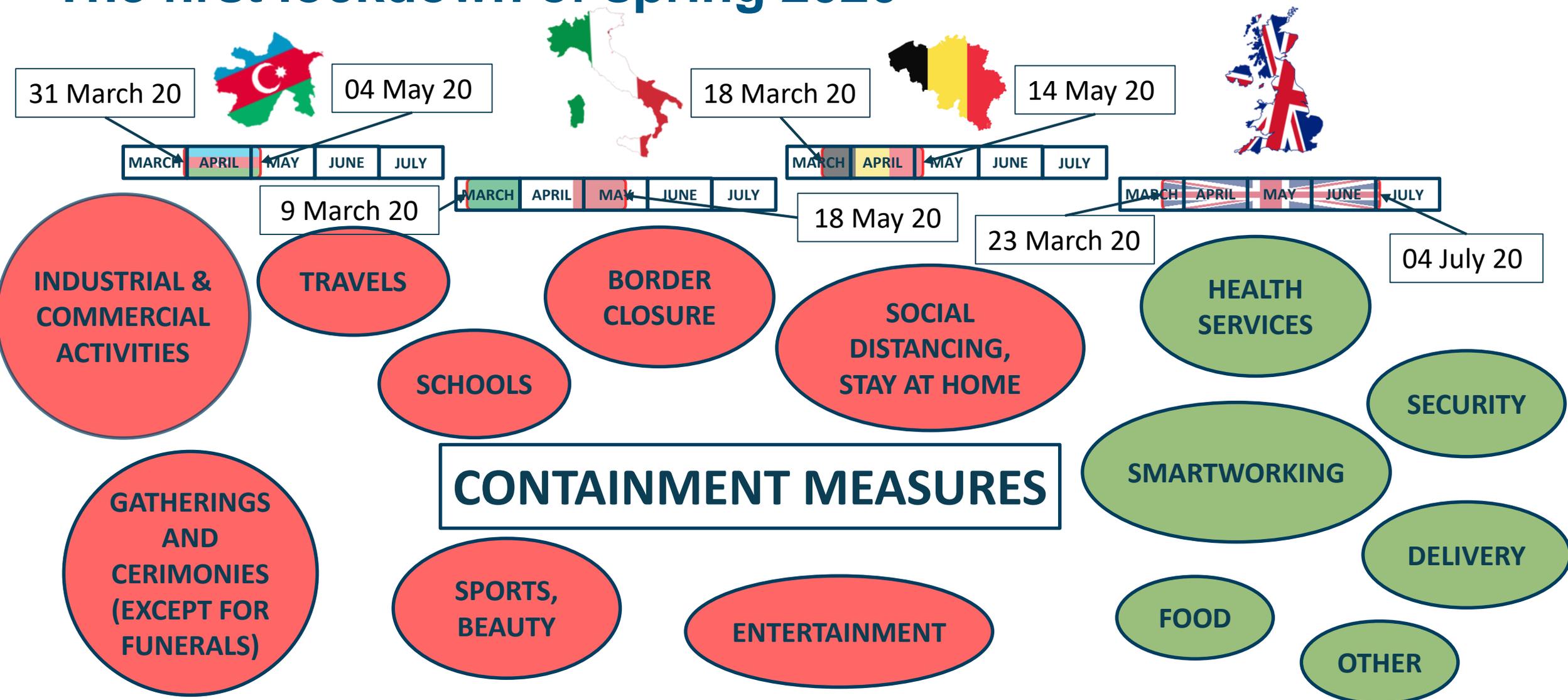
**Italy**

**Belgium**

**Great Britain**



# The first lockdown of spring 2020



# The first lockdown of spring 2020



## TAX MEASURES

- ⇒ Exemption of property tax
- ⇒ Reduction on WHT (WithHoldingTax)
- ⇒ Extension of deadlines for tax payments
- ⇒ Deduction of expenditures on necessary preventive measures
- ⇒ Several tax benefits (discounts)

# The first lockdown of spring 2020



## TAX MEASURES

- ⇒ Tax suspension or deferral for falls in turnover:
  - ⇒ Withholding Taxes
  - ⇒ VAT
  - ⇒ Social security contributions
- ⇒ Tax payment deferral for taxpayers in the 'red zone'
- ⇒ Tax credits for the purchase of workplace PPE
- ⇒ Tax credits transferrable
- ⇒ Extension of deadline for income taxes
- ⇒ Tax receipt lottery and Cashback

# The first lockdown of spring 2020



## TAX MEASURES

- ⇒ Extension of deadline for Income taxes and VAT
- ⇒ LOSS CARRY-BACK
- ⇒ Tax reliefs for donations
- ⇒ Reduced VAT rate

# The first lockdown of spring 2020



## TAX MEASURES

- ⇒ Deferral of VAT payments
- ⇒ Indirect Tax rates and reliefs
- ⇒ Waiver of import taxes on vital medical supplies
- ⇒ Income Tax payment deferral
- ⇒ Time To Pay requests to HMRC

# The first lockdown of spring 2020



## EMPLOYMENT MEASURES

- ⇒ Change in the rates of mandatory social insurance contributions:
  - ⇒ for persons deriving income
  - ⇒ Agriculture sector
  - ⇒ Lawyers, freelance accountants
- ⇒ Unemployed provided with a temporary allowance
- ⇒ Layoffs and jobcuts to be avoided

# The first lockdown of spring 2020



## EMPLOYMENT MEASURES

- ⇒ Extension of the social safety nets
- ⇒ Smartworking
- ⇒ Automatic extension of fixed-term employees
- ⇒ No termination of long-term or other kind of employees

# The first lockdown of spring 2020



## EMPLOYMENT MEASURES

- ⇒ Home work allowance
- ⇒ Employers can grant a consumption voucher
- ⇒ Cross-border workers taxation

# The first lockdown of spring 2020



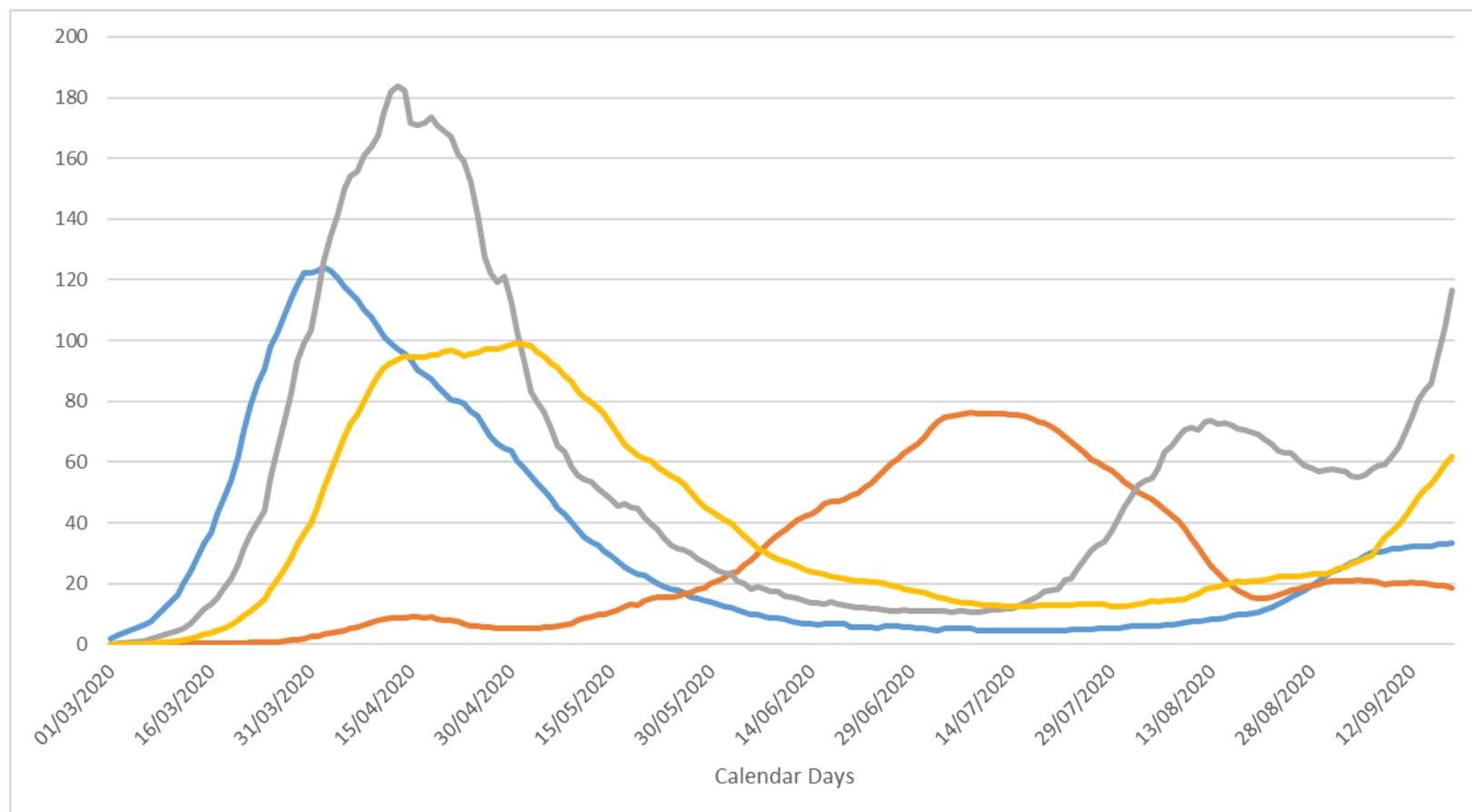
## EMPLOYMENT MEASURES

- ⇒ Job Retention Scheme (JRS)
- ⇒ Kickstart Scheme
- ⇒ Apprentice Scheme
- ⇒ Traineeship Scheme
- ⇒ Statutory Sick Pay

# The curve of infections in some EU countries

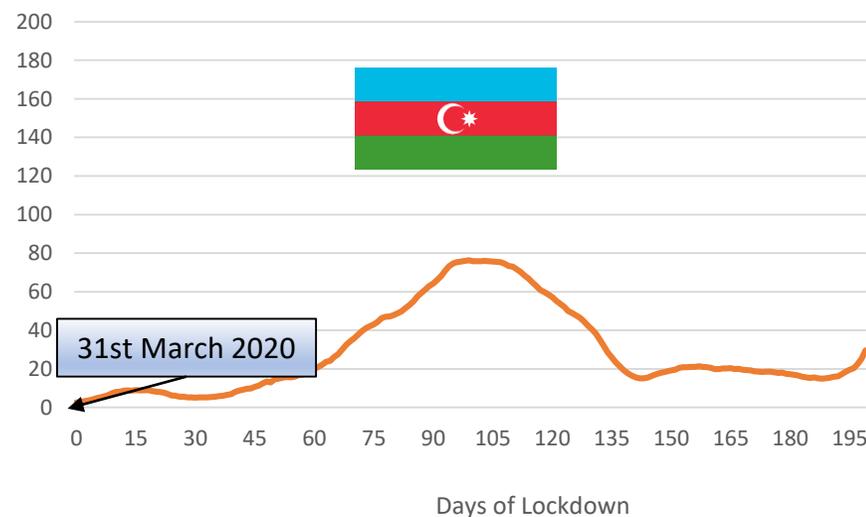
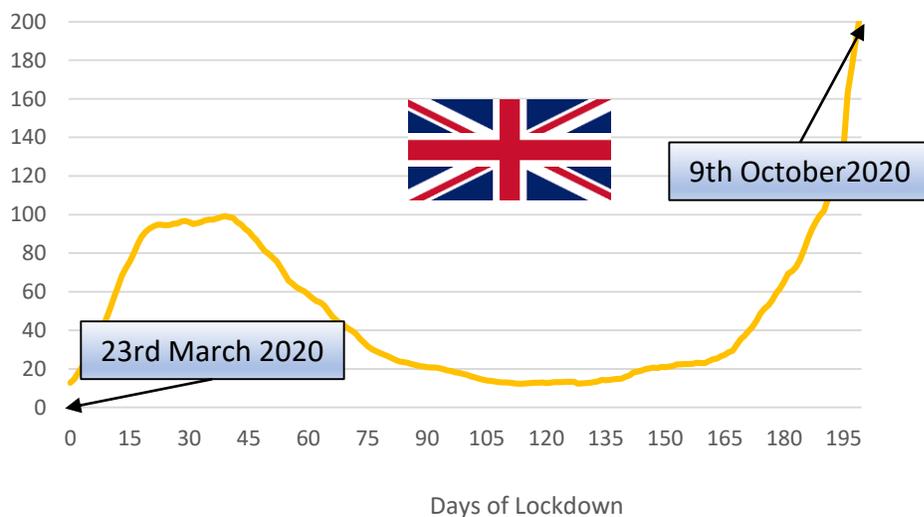
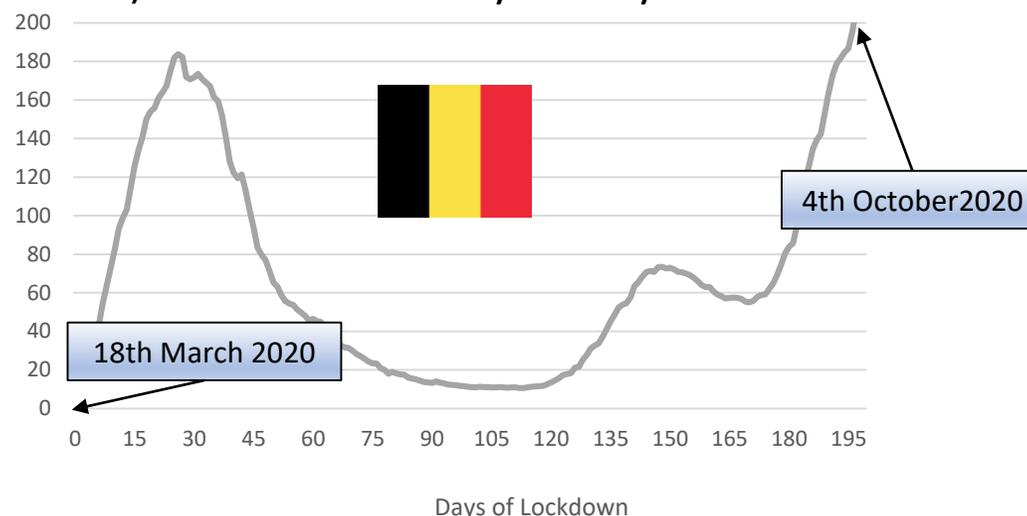
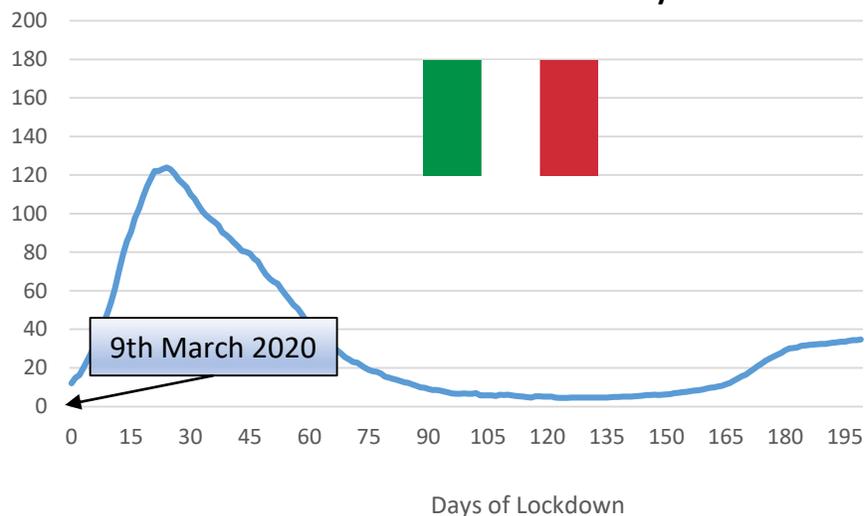
**Cumulative number for 14 days of COVID-19 cases (per 100.000)  
01 March 2020 - 18 September 2020 - (200 days)**

Source: <https://data.europa.eu/euodp/en/data/dataset/covid-19-coronavirus-data>



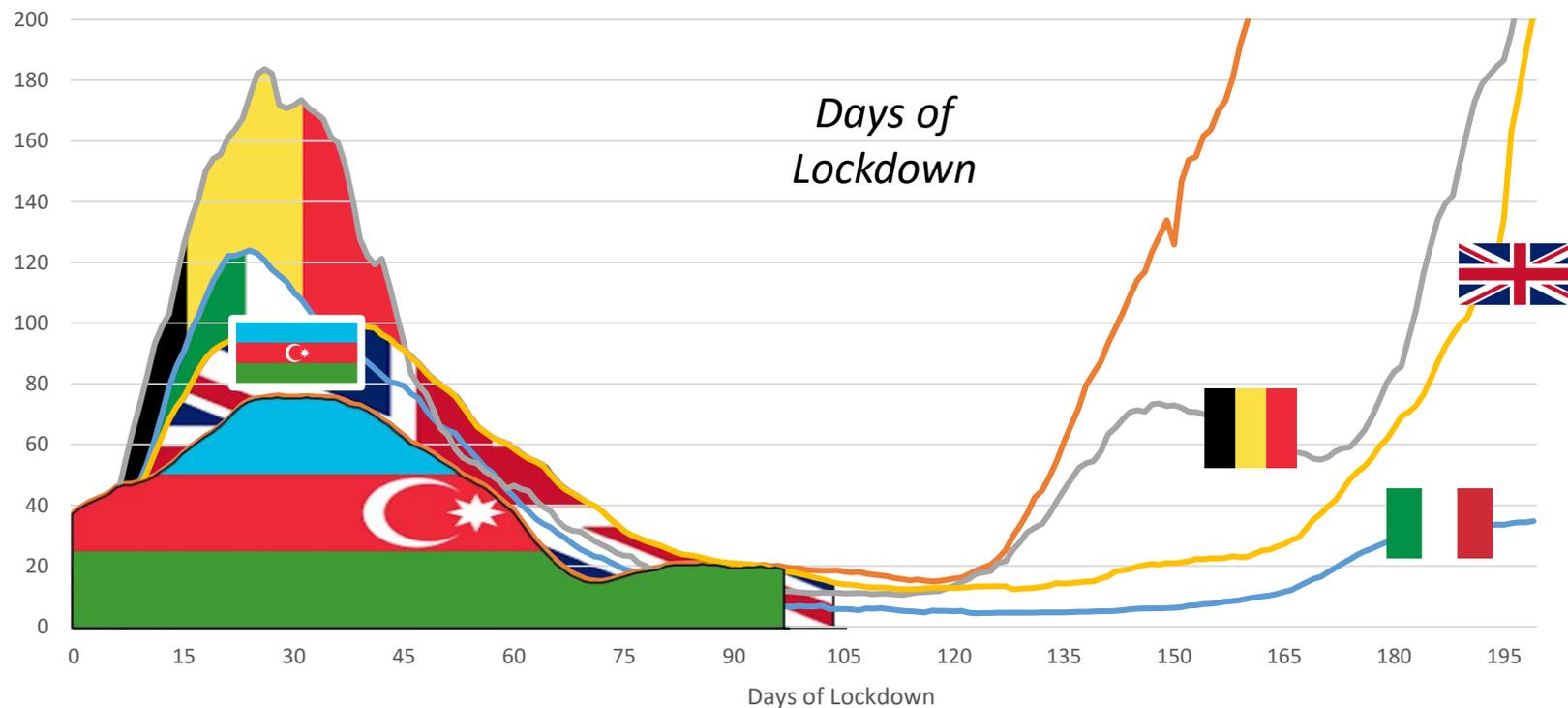
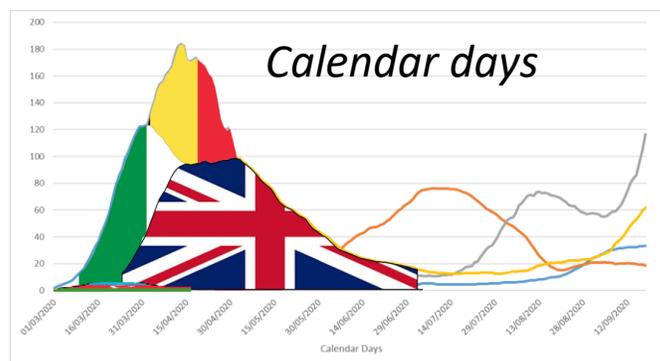
# The curve of infections in some EU countries

Cumulative number for 14 days of COVID-19 cases (per 100.000) - LOCKDOWN: Day 1 - Day 200



# The curve of infections in some EU countries

Cumulative number for 14 days of COVID-19 cases (per 100.000)  
200 Days from 1<sup>o</sup> Lockdown



# Effects of Covid-19 on accident at work in Italy



Prevention



Economic benefits



Research



Health care benefits



Reintegration to social life and work



Rehabilitation



# Effects of Covid-19 on accident at work in Italy

**Decree**  
March 17,  
2020

**WORK ACCIDENT**



**OCCUPATIONAL  
DISEASE**

**WORK ACCIDENT**

**An accident due to a violent cause during work**

**OCCUPATIONAL DISEASE**

**Work related and contracted at work over time**



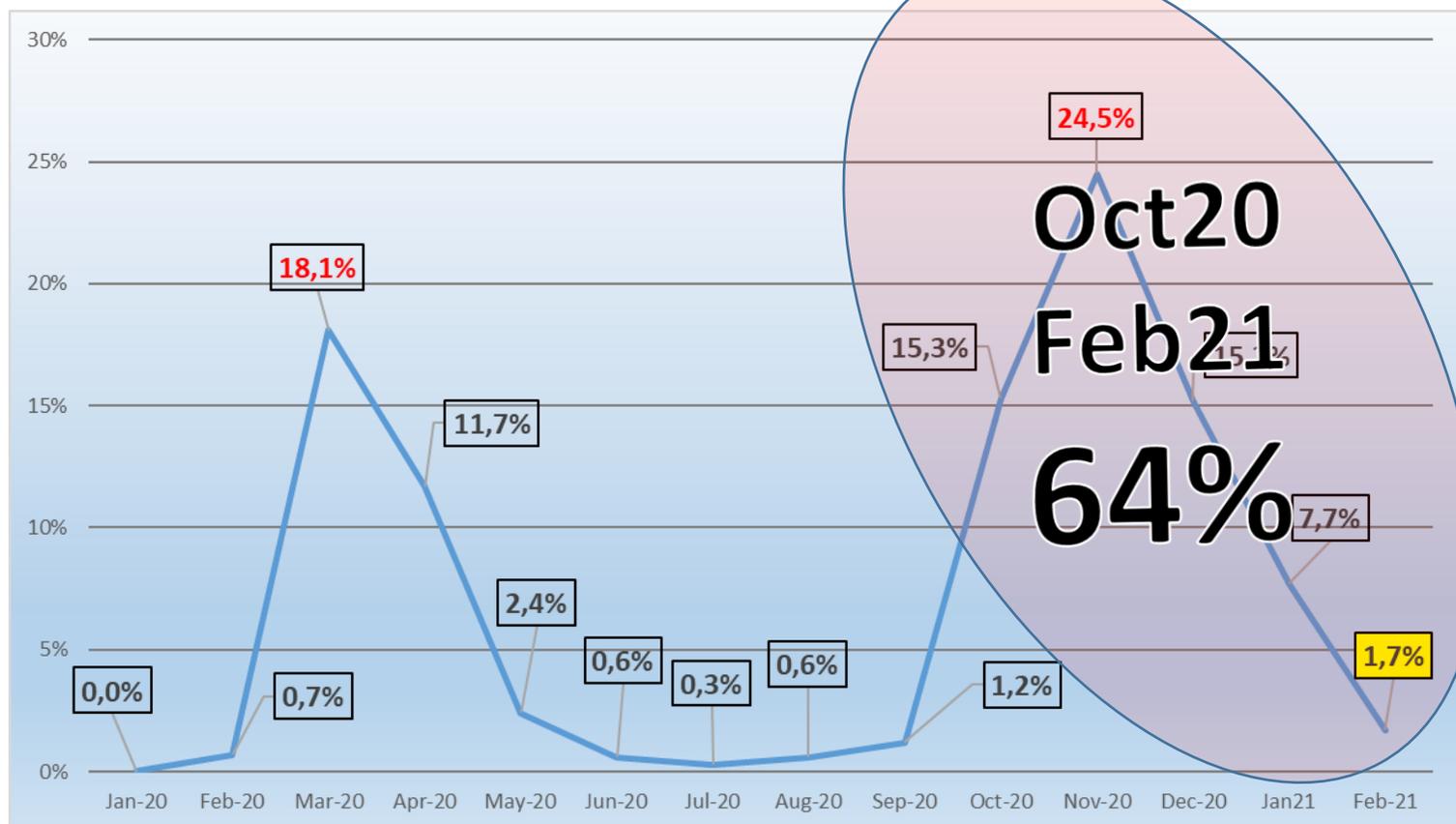
**Virulent cause = violent cause**

**...**

**even if contracted over time**

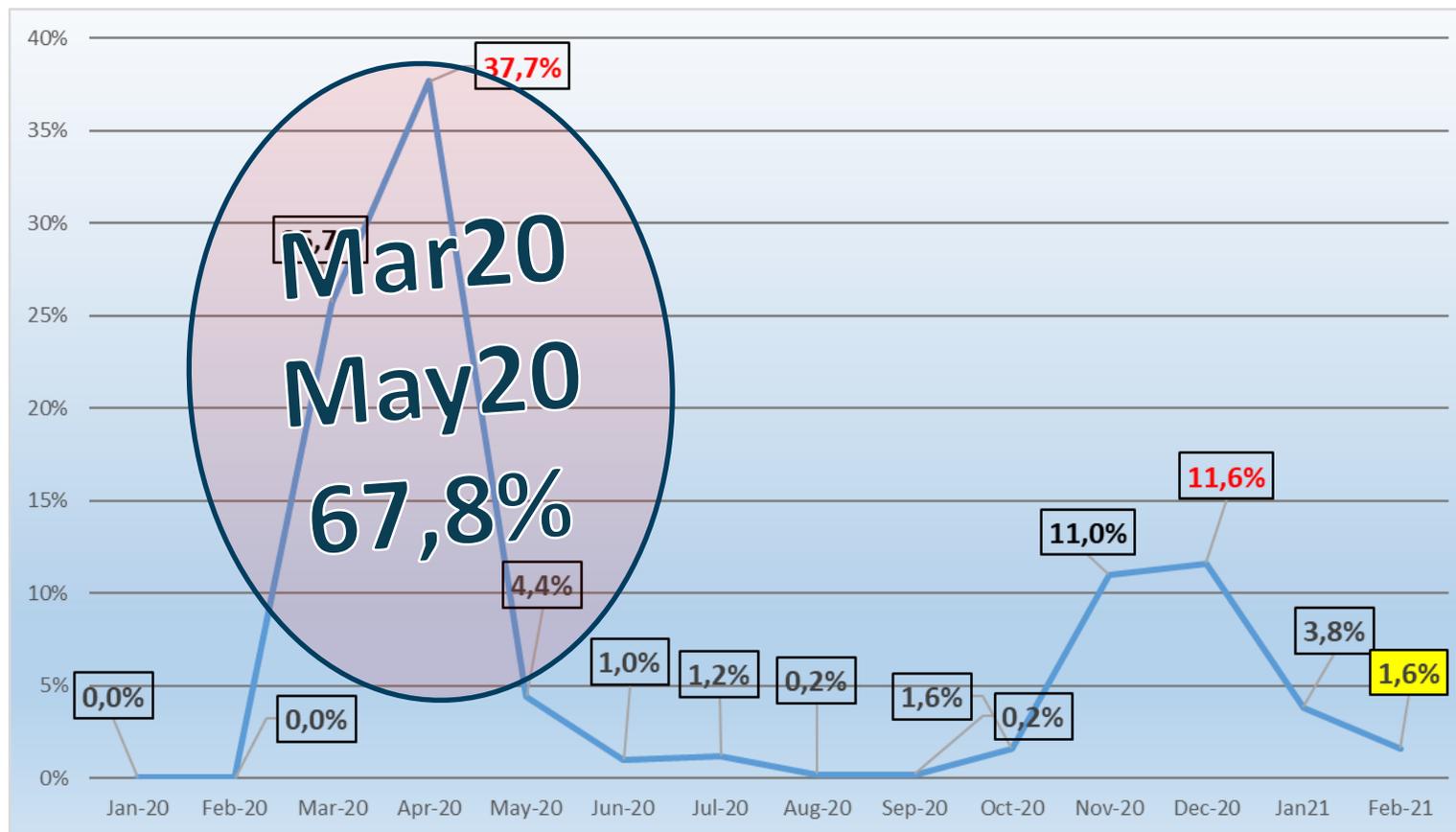
# Effects of Covid-19 on accident at work in Italy

Distribution of Covid-19 injured workers between January 2020 and February 2021  
WORK ACCIDENTS



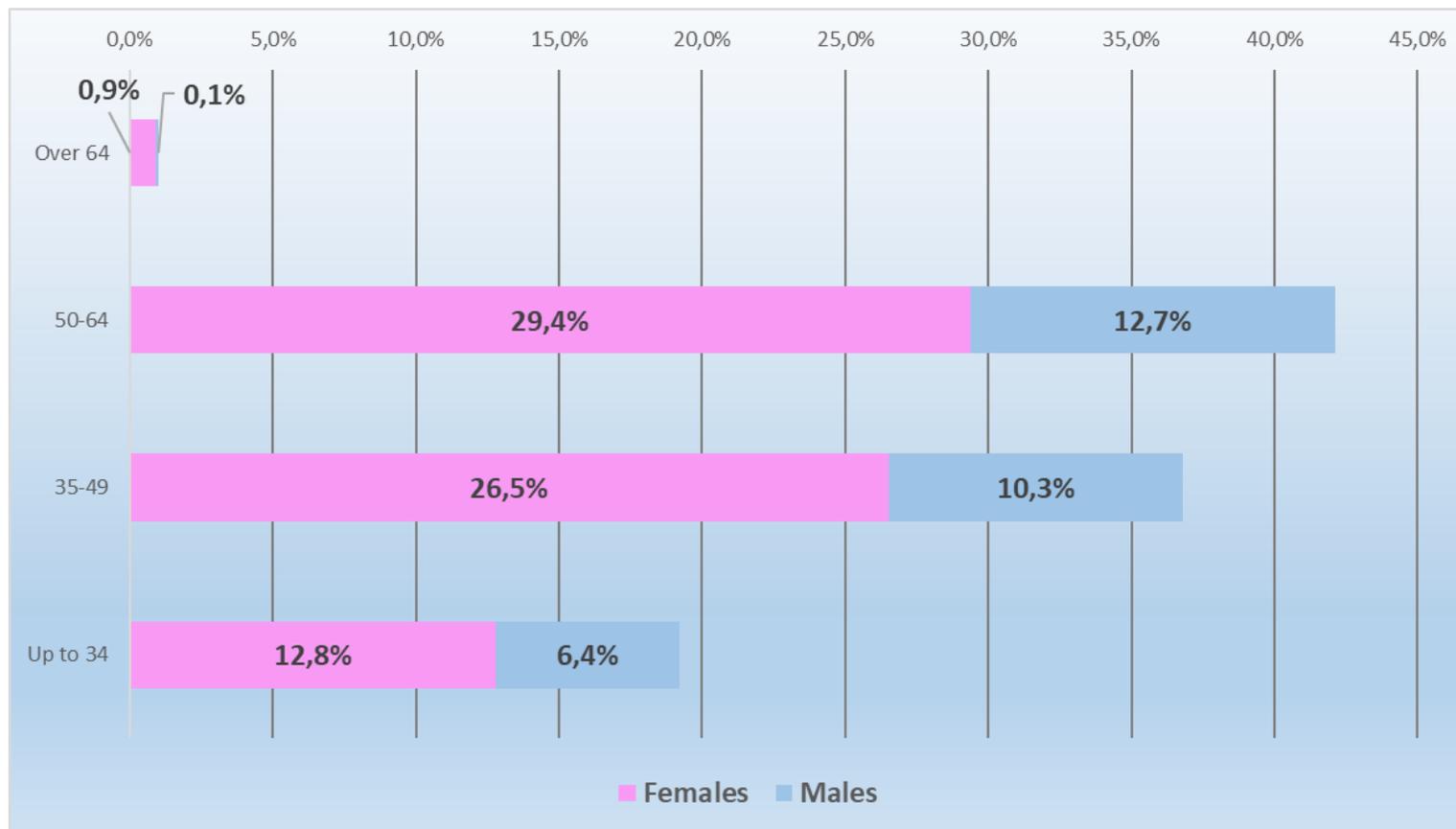
# Effects of Covid-19 on accident at work in Italy

Distribution of Covid-19 injured workers between January 2020 and February 2021  
FATAL CASES



# Effects of Covid-19 on accident at work in Italy

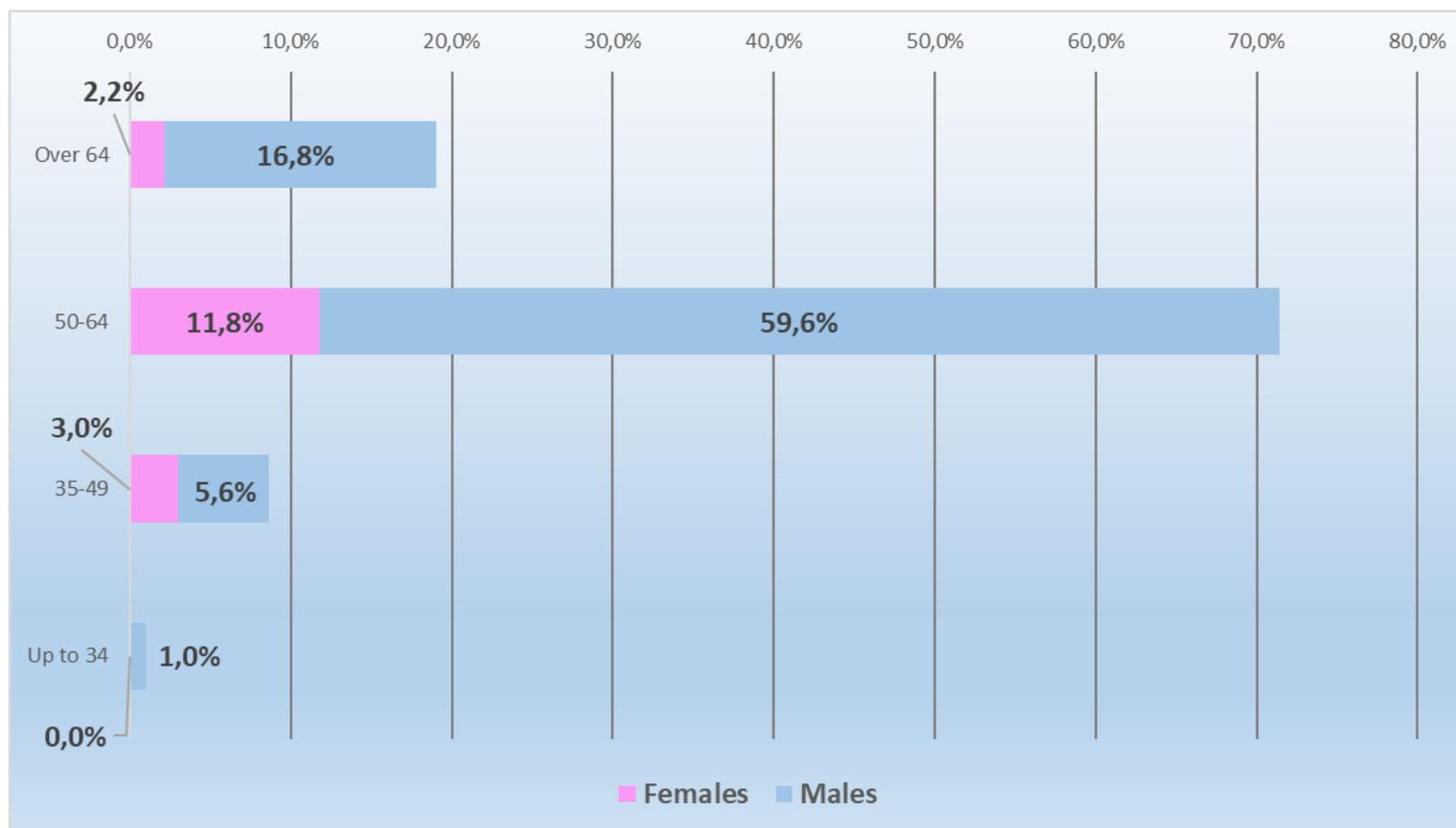
Distribution of Covid-19 injured workers by gender (Jan 2020 – Feb 2021)  
**WORK ACCIDENTS**



# Effects of Covid-19 on accident at work in Italy

Distribution of Covid-19 injured workers by gender (Jan 2020 – Feb 2021)

FATAL CASES

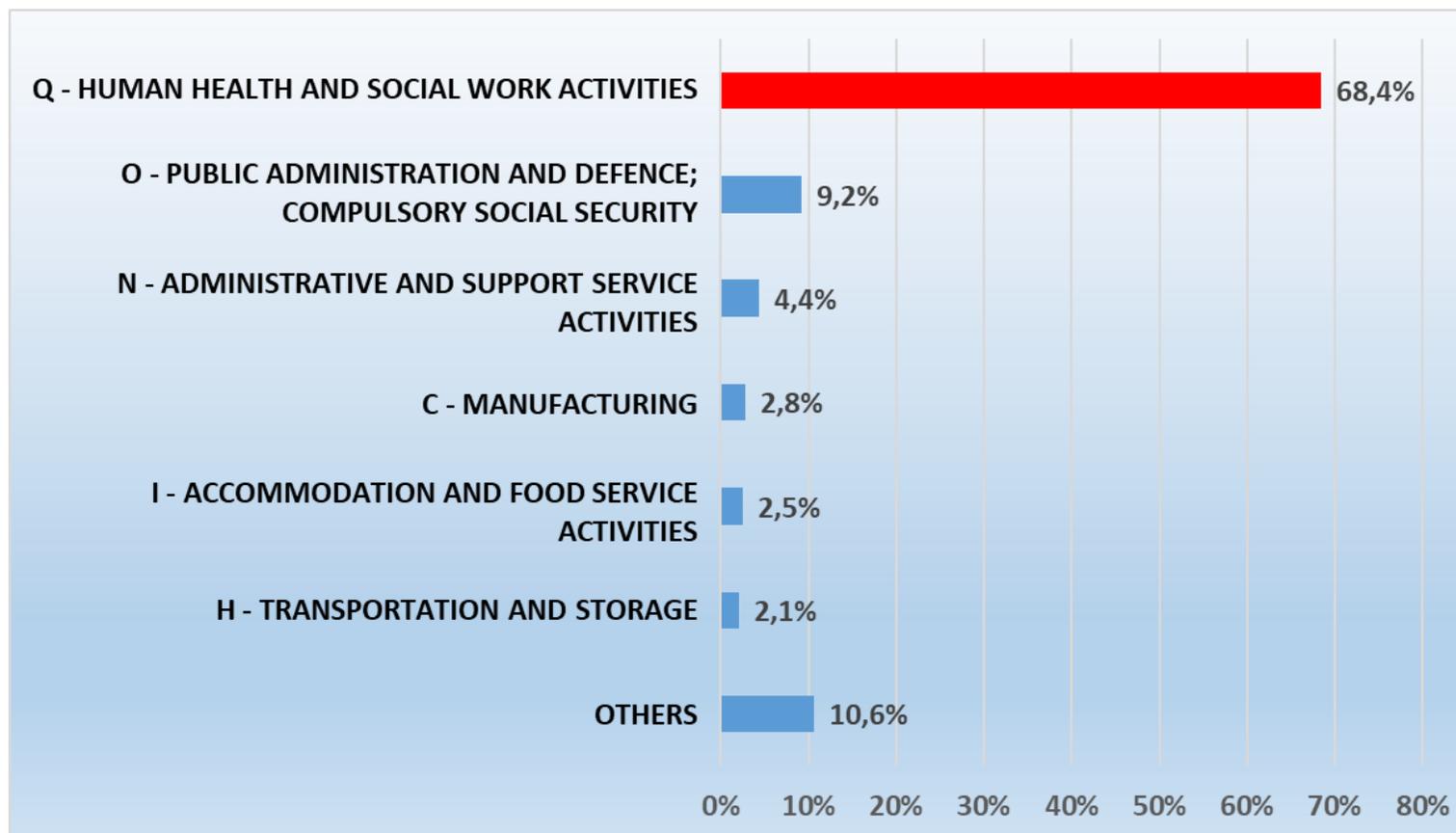


# Effects of Covid-19 on accident at work in Italy

Distribution of Covid-19 injured workers by economic activities

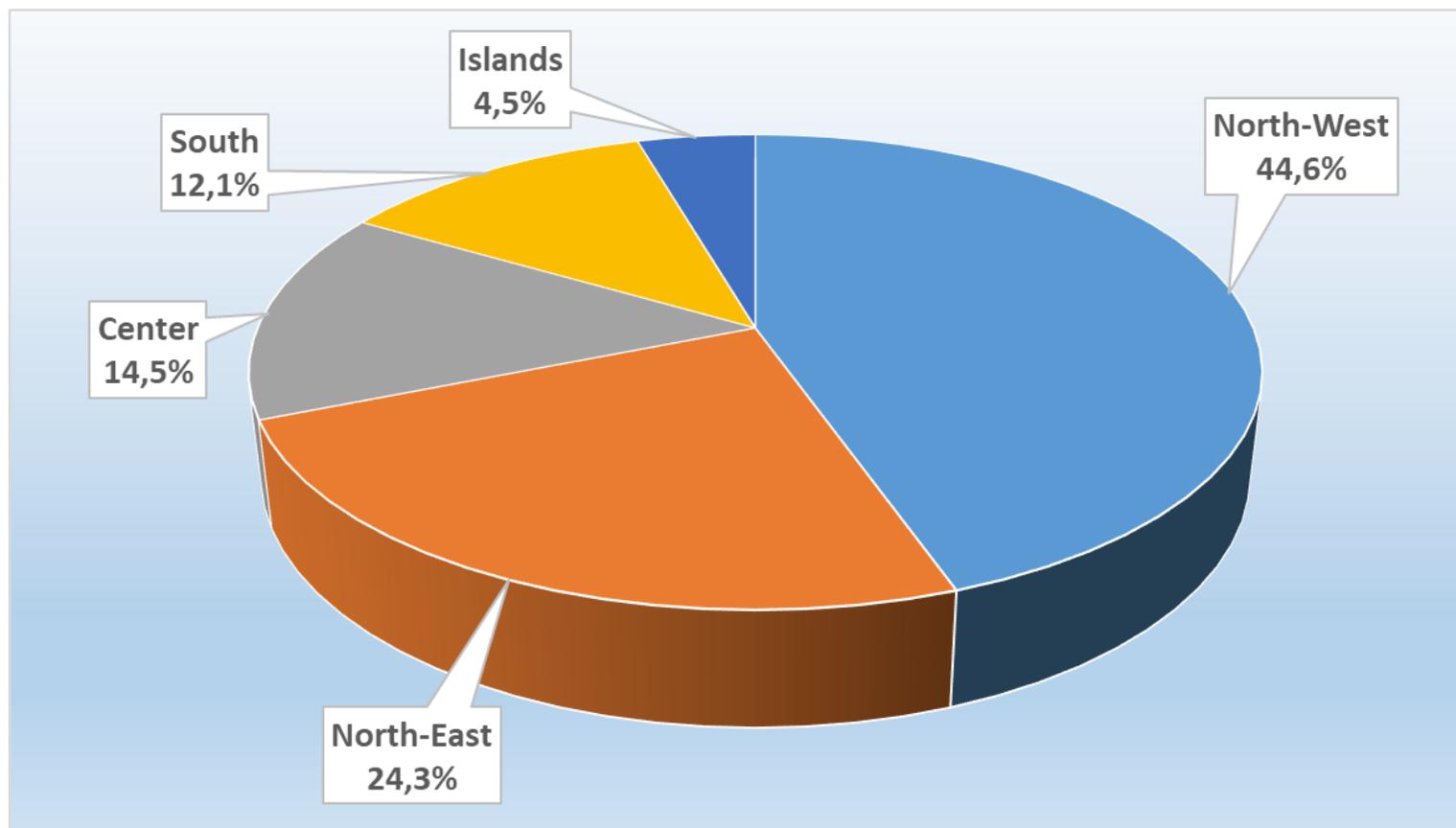
January 2020 – February 2021 (NACE Classification)

## WORK ACCIDENTS



# Effects of Covid-19 on accident at work in Italy

Distribution of Covid-19 injured workers by geographical areas (Jan 2020 – Feb 2021)  
WORK ACCIDENTS



Thank you!

Raffaello Marcelloni

[r.marcelloni@inail.it](mailto:r.marcelloni@inail.it)

