

APPLICATION GUIDE
DISCONTINUED COMPANIES SELF SETTLEMENT
Manual for Intermediaries

Version 1.3

CONTENTS

Revision on 22/07/2021	3
Revision on 05/08/2021	4
1 Introduction	5
2 Accessing the service when making the Discontinuation Report	6
3 Accessing the service from the menu	8
4 Calculate the premium and send remunerations	14
4.1 IDENTIFYING DETAILS	14
4.2 REMUNERATION DATA BY PAT	16
4.2.1 Calculation data	17
4.2.2 Insertion of remuneration data - employee policy	18
4.2.2.1 Total Remunerations	19
4.2.2.2 Reductions	19
4.2.2.3 Discounts	19
4.2.2.4 Apprentices	21
4.2.3 Insertion of remuneration data - Unweighted crafts policy	21
4.2.4 Insertion of remuneration data - Weighted crafts policy	22
4.3 COMPANIES WITH A CRAFTS POLICY ONLY	22
4.4 CONTRIBUTIONS REDUCTIONS APPLIED IN PROPORTION TO THE PRODUCE GROWN AND FARMED BY PARTNERS NOT OPERATING IN MOUNTAIN OR DISADVANTAGED AREAS	23
4.5 SUMMARY	23
5 Remunerations in draft	30
6 Remunerations submitted	31
7 Remunerations filed	33

Revision on 22/07/2021

Following a number of changes made to the service, the manual has been updated as follows:

- Page 11: the message in figure 3.7 has had the following added to it: "or because the deadline for presenting the remunerations declaration, pursuant to article 28, para. 4 of Italian Presidential Decree 1124/1965, has elapsed.". The numbers of the subsequent figures have been altered.
- Page 24: the page of the service shown in figure 4.17 has been updated, with changes to the names of some fields. The field previously entitled "Balance Settlement 2021" is now "Amount calculated for the year 2021", while the former "Total premium amount 2021" field is now "Balance Settlement 2021".

Revision on 05/08/2021

Following a number of changes made to the service, the manual has been updated as follows:

- Page 12: the message shown in figure 3.10 has been added. The numbers of the subsequent figures have been altered.
 - Page 19: the description of the service for companies with a crafts policy only has been updated, with the addition of "and file it for consultation."
 - Page 27: the description and summary shown in figure 4.19 have been added. The numbers of the subsequent figures have been altered.
 - Page 29: the description and button shown in figure 4.23 have been added.
 - Page 31 and page 32: deletion of the "Only Craftsmen" search parameter and update of the images in figures 6.1 and 6.2.
 - Page 33: new search function for filed declarations.
- All the images in which the side menu appears have been updated to insert the new Remunerations Filed link.

1 Introduction

“Discontinued Companies Self-settlement” is the electronic service allowing self-settlement of the premium by the 16th of the second month following the date on which the company code discontinued, pursuant to article 28, paragraph 4, last sentence of Italian Presidential Decree No. 1124/1965.

The service can be accessed at the same time as submitting the discontinuation report, or after reporting the discontinuation of activities, provided that it is done by the 16th of the second month following the date on which the company code discontinued.

It is possible to use the “Discontinued companies self-settlement” service to do the following with a single data submission:

- discontinue the insured activity;
- submit the remunerations, where obligatory;
- file the remunerations for which submission is not obligatory;
- calculate the premium amount, in credit or in debit, including for craft businesses with no employees.

The current version of the service allows the management of companies with active Territorial Insurance Positions (PAT) only; a later implementation of the service will expand management to include company codes with Navigation Insurance Positions (PAN) only and with both PATs and PANs.

Requests to pay trade association contributions are not managed; these remain handled through the current procedures.

Calculation of the self-settlement premium is based on the data present in the Institute’s files.

Once processing is complete, the software allows the user to view/print:

- a copy of form F24 for payments owed;
- the remunerations declaration;
- details of the amounts owed, broken down by individual policies.

Finally, the system issues the user with a receipt for the data submitted.

2 Accessing the service when making the Discontinuation Report

After connecting to www.inail.it and authenticating themselves, authorised intermediaries (work consultants, agronomists and foresters, agro-technicians including those with a degree, CAF businesses, accountants and accounting experts, cooperative consortia, agricultural specialists including those with a degree, tax experts, auditors and other professionals for businesses without employees, parent companies, association services) can access the *Discontinuation Report* service through: **Reports - Discontinuation Report.(Denunce – Denuncia di cessazione)**

After submitting the discontinuation report for the selected company under mandate, the *Discontinuation report receipt* page will show not only the information already present, but also the link for access to the new **Discontinued Companies Self-settlement** service (Autoliquidazione ditte cessate) (Figure 2.1).

AUTOLIQUIDAZIONE DITTA CESSATA

Si ricorda che i soggetti assicuranti titolari di polizza dipendenti devono inviare all'Inail entro il 16 del secondo mese successivo alla cessazione dell'attività la dichiarazione delle retribuzioni effettivamente erogate nell'anno in cui è intervenuta la cessazione stessa ai sensi dell'articolo 28, comma 4, secondo periodo del decreto del Presidente della Repubblica 30 giugno 1965, n.1124.

I soggetti assicuranti titolari della sola polizza autonomi artigiani non devono inviare la dichiarazione delle retribuzioni. Il calcolo del premio (sia per i titolari di polizza dipendenti che di polizza artigiani) e l'invio della dichiarazione delle retribuzioni (solo per i titolari di polizza dipendenti) deve essere effettuato utilizzando il servizio online "Autoliquidazione ditte cessate". Il servizio consente di scaricare, il documento di dettaglio del calcolo in cui è riportato anche il progressivo richiesto da indicare nel modello F24 per effettuare il versamento del premio ovvero per compensare l'eventuale credito. Il versamento del premio dovuto a titolo di regolazione deve essere effettuato, sia per i titolari di polizza dipendenti che di polizza artigiani, entro il medesimo termine previsto per l'invio della dichiarazione delle retribuzioni.

Il servizio online Autoliquidazione ditte cessate non è più disponibile dal giorno successivo al termine stabilito dal citato articolo 28, comma 4, secondo periodo del decreto del Presidente della Repubblica 30 giugno 1965, n.1124.

Selezionare il link sottostante, se si intende comunicare subito le retribuzioni effettive ed effettuare il calcolo del premio di autoliquidazione. È comunque possibile accedere al servizio "Autoliquidazione" in un secondo momento dal menù delle applicazioni, selezionando "Autoliquidazione", quindi "Autoliquidazione ditte cessate".

[Autoliquidazione ditte cessate](#)

[TORNA A SCEGLI AZIENDA](#)

[STAMPA RICEVUTA](#)

Figure 2.1 Access link

By selecting the *Discontinued Companies Self-settlement* link, the user gains access to the main page of the service, where the discontinuation report submitted for the company can be seen (Figure 2.2).

[Discontinuations during the year](#) > [New Declaration](#) > [Discontinuation Reports](#)

◀ [Back to my Homepage](#)

- > [Homepage](#)
- > [New Declaration](#)
- > [Remunerations in Draft](#)
- > [Remunerations Submitted](#)
- > [Remunerations Filed](#)

DISCONTINUATIONS DURING THE YEAR

Discontinuation Reports

The service allows wage declarations to be sent for discontinuation reports which have been presented for the company but not yet finalised by the competent office.

COMPANY FOR WHICH THE DISCONTINUATION REPORT WAS SUBMITTED

Company Code

Company Name

DISCONTINUATION REPORTS - SEND REMUNERATIONS

Discontinuation Date		
20/10/2020	✘	
02/11/2020	✘	

Figure 2.2 List of Discontinuation Reports Present for the Company

In the event that there are several discontinuation reports present with different discontinuation dates, the user will only be able to fill in the remunerations declaration for the discontinuation report confirmed by the locally competent office. This information is shown in the **Status** column, in which:

- the icon indicates that it is possible to submit the remuneration data for the discontinuation report received and confirmed by the competent office;
- the icon indicates that it is no longer possible to submit the remuneration data, as the competent office has received and confirmed another discontinuation report with the relative date.

Once the relevant date has been identified, the Pencil link allows access to the page for the insertion of the remuneration data (see the following paragraphs for an illustration of the service).

The "Remunerations in Draft" and "Remunerations Submitted" options on the side menu can be used to access the list of declarations still being worked on and the list of submissions already made.

3 Accessing the service from the menu

After connecting to www.inail.it and authenticating themselves, authorised intermediaries (work consultants, agronomists and foresters, agro-technicians including those with a degree, CAF businesses, accountants and accounting experts, cooperative consortia, agricultural specialists including those with a degree, tax experts, auditors and other professionals for businesses without employees, parent companies, association services) can access the service through: **Self-settlement - Discontinued Companies Self-settlement (Autoliquidazione – Autoliquidazione Ditte Cessate)** (Figure 3.1).

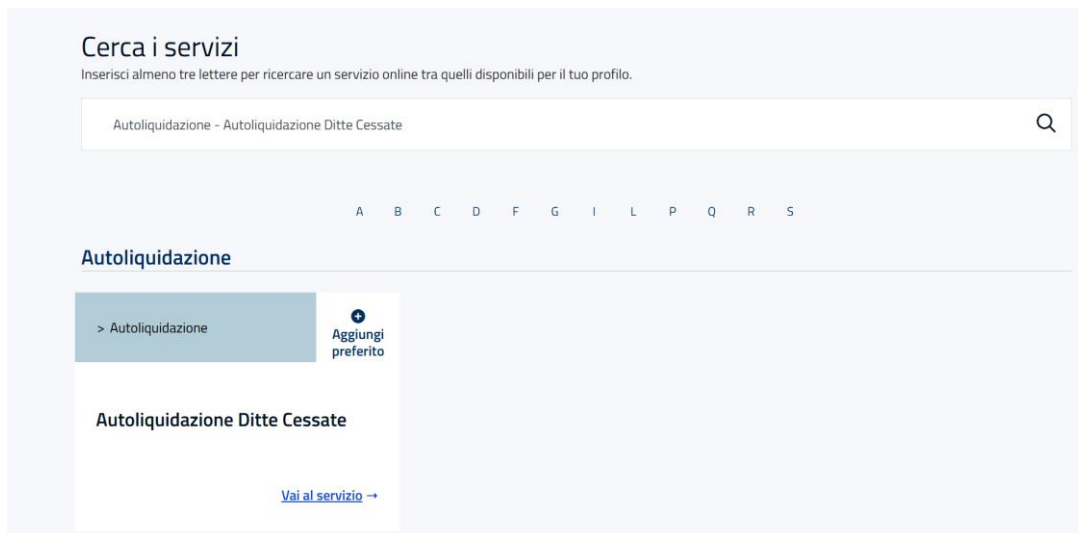


Figure 3.1 Access menu

Once authentication is complete and the service has been selected, the user gains access to the main page (Figure 3.2).

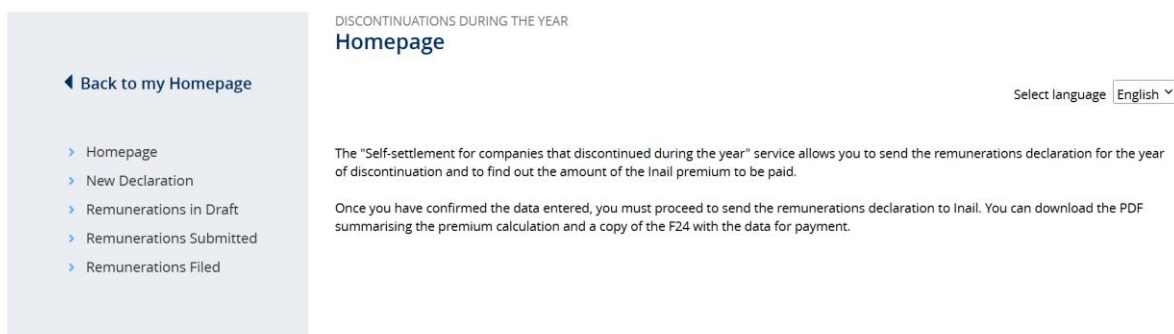


Figure 3.2 Homepage

In order to be able to proceed with the submission of the remunerations declaration, it is necessary for the company code to have previously been entered under mandate using the function provided by Online Services: **User Management - Companies under mandate - Add mandate** (Gestione Utente – Ditte in Delega – Aggiungi delega).

By clicking on the *New Declaration* link, the user is brought to a page where it is possible to select, from the companies under mandate, the company for which they wish to submit the remunerations declaration and calculate the self-settlement premium. When first accessing the page, all the companies under the user’s mandate are visible. The information shown consists of the company code and company name (Figure 3.3).

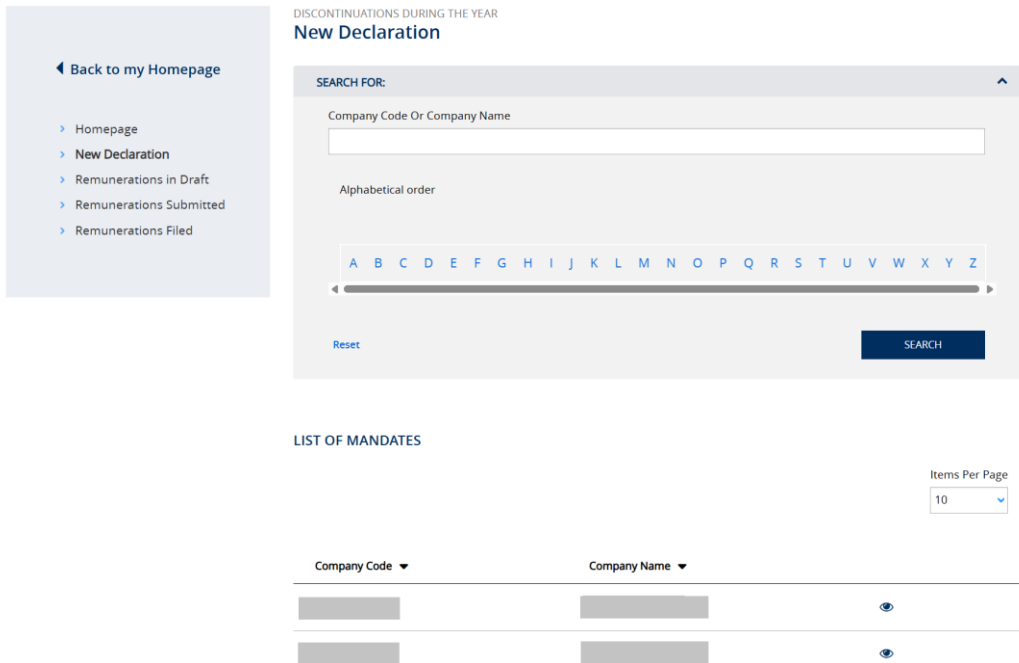


Figure 3.3 List of Companies under Mandate

It is possible to filter the list shown by selecting a letter from those visible above the list in order to display all the companies with a company name beginning with the selected letter (Figure 3.4).

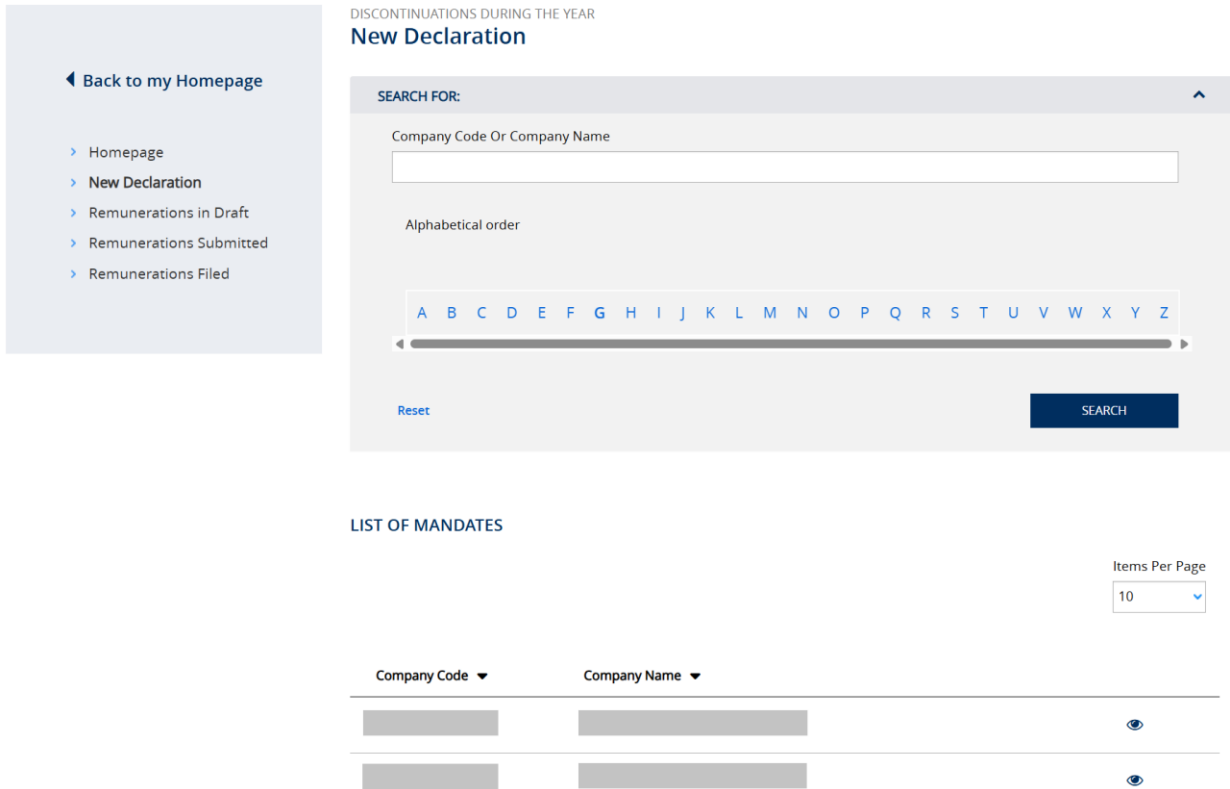


Figure 3.4 List of Companies under Mandate Filtered by Initial Letter

It is also possible to filter the companies under mandate by entering the full company name and/or company code into the search field and pressing **FILTER** (Figure 3.5).

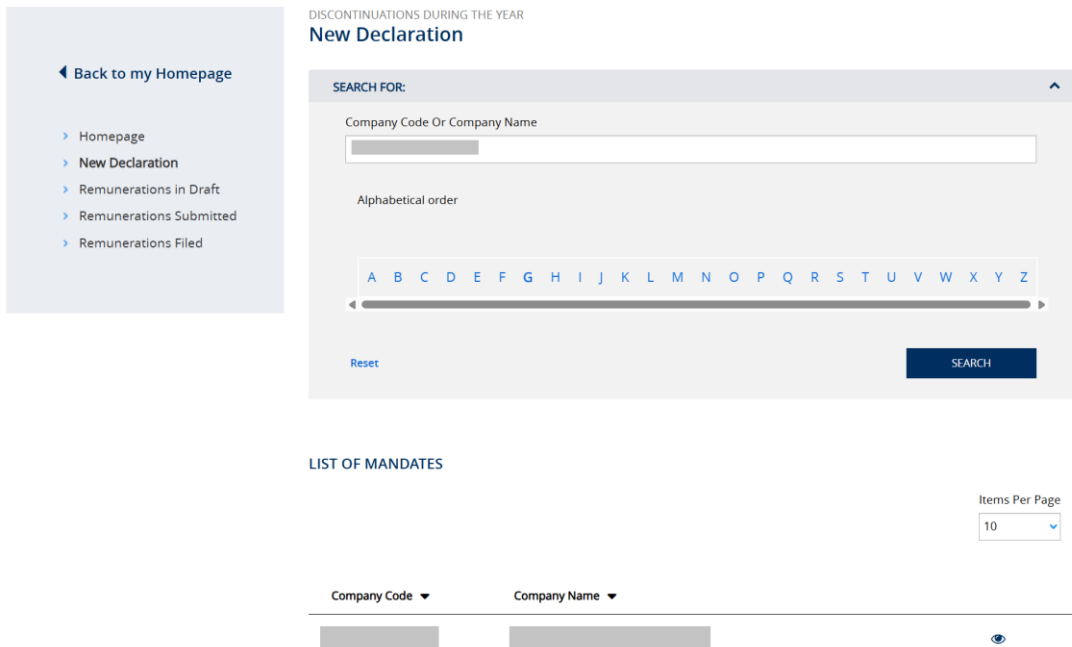


Figure 3.5 List of Companies under Mandate Filtered by Company Name and/or Company Code

The **Reset** link allows the full list of companies under mandate to be viewed again.

Once the relevant company has been identified, the **Select** link can be used to open the window where the discontinuation report previously submitted for the company is shown (or the reports, if more than one has been submitted by mistake) (Figure 3.6).

Discontinuations during the year > New Declaration > Discontinuation Reports

DISCONTINUATIONS DURING THE YEAR
Discontinuation Reports

The service allows wage declarations to be sent for discontinuation reports which have been presented for the company but not yet finalised by the competent office.


COMPANY FOR WHICH THE DISCONTINUATION REPORT WAS SUBMITTED

Company Code

Company Name

DISCONTINUATION REPORTS - SEND REMUNERATIONS

Discontinuation Date

31/12/2022 ✘ 

[BACK](#)

Figure 3.6 List of Discontinuation Reports Present for the Company

If it is not possible to submit a remunerations declaration for the selected company, either because no discontinuation report is present or because the company discontinued prior to 01/05/2021, the following message will be shown to the user (Figure 3.7).

✘ Attention

1. It is not possible to proceed with the submission of the wage records and the self-settlement calculation. This is either because the company is not recorded as having discontinued, and no discontinuation report has been submitted; or because the deadline for presenting the remunerations declaration, pursuant to art. 28 para. 4 of Italian Presidential Decree 1124/1965, has elapsed.

Figure 3.7 Absence of Discontinuation Report or Discontinuation pre-dating 01/05/2021

In the event that there are several discontinuation reports present with different discontinuation dates, the user will only be able to fill in the remunerations declaration for the discontinuation report received and confirmed by the locally competent office. This information is given in the **Status** column, in which:

- the ■ icon indicates that it is possible to submit the remuneration data for the discontinuation report received and confirmed by the competent office;
- the ✘ icon indicates that it is no longer possible to submit the remuneration data, as the competent office has received and confirmed another discontinuation report with the

relative date.

Once the relevant date has been identified, the **Pencil** link allows access to the page for the insertion of the remuneration data.

If the selected company has not yet self-settled for the year prior to the year of discontinuation, a message informs the user that they can proceed with the insertion and submission of the remuneration data but not the calculation of the premium (Figure 3.8). In this case, the competent office, after the centralised processing of the self-settlement, shall send the ruling with the calculation of the self-settlement premium for the discontinued company to the insuring party by certified email.

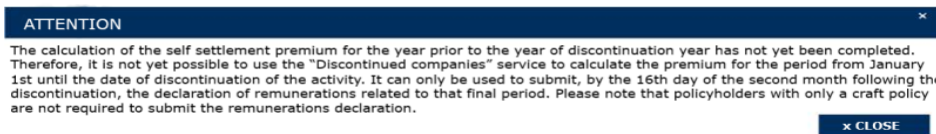


Figure 3.8 Lack of self-settlement for the previous year

If the remunerations declaration has already been submitted for the selected company, a message shall ask the user if they intend to continue with a new declaration (Figure 3.9).

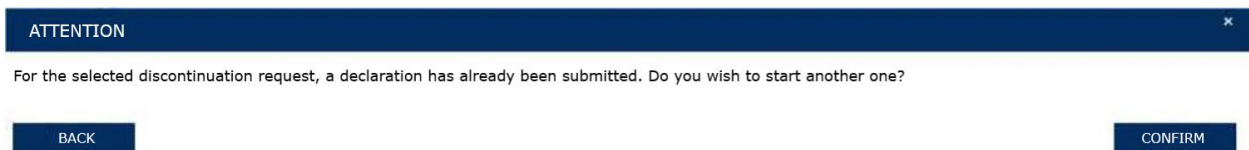


Figure 3.9 Request to confirm creation of a new declaration submitted

If the remunerations declaration has already been filed for the selected company, a message shall ask the user if they intend to continue with a new declaration (Figure 3.10).

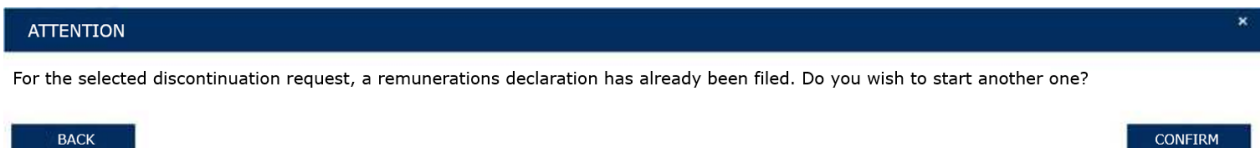


Figure 3.10 Request to confirm creation of a new declaration with one already filed

After submitting the discontinuation report, the online “Discontinued Companies Self-settlement” service remains available until the 16th of the second month following the date on which the company code discontinued. After this date, the remunerations declaration¹ must be submitted via certified email to the competent office.

In this case, the following message will be shown (Figure 3.11):

¹ Insuring parties who only hold the Crafts Policy do not need to send the remunerations declaration.

 Attention

1. The deadline for sending the remunerations has elapsed. Send the wage declaration to the competent office via certified email.

Figure 3.11 Deadline elapsed for submission of declaration

The **Remunerations in Draft** and **Remunerations Submitted** options on the side menu can be used to access the declarations still being worked on, to complete and/or modify them, and the submissions already made.

4 Calculate the premium and send remunerations

Once the discontinuation report has been identified and the Pencil link on the previous window selected, users access the window for the insertion and submission of the remuneration data necessary to calculate the premium.

This *Remuneration Data* window has two sections (Figure 4.1):

- a section with the company’s identifying details, which cannot be altered;
- a section for the insertion of the remuneration data by Territorial Insurance Position (PAT).

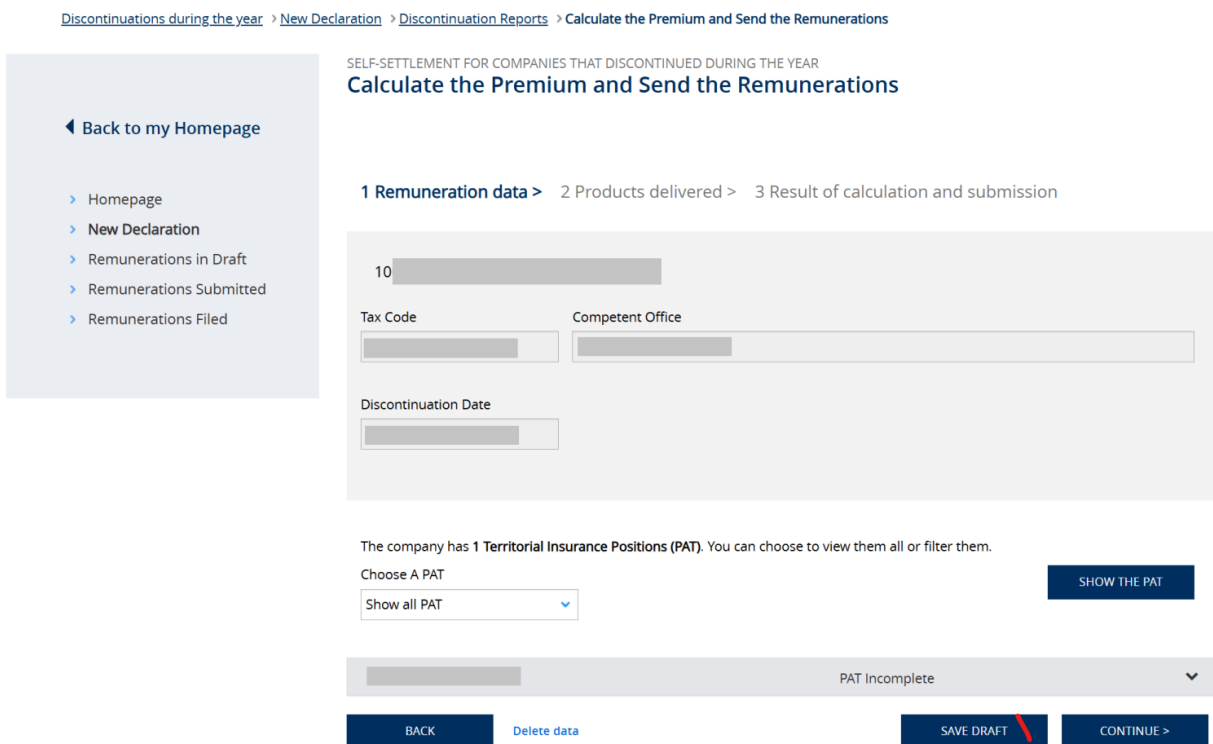


Figure 4.1 Calculating the Premium and Submitting the Remunerations

4.1 Identifying Details

This section contains a summary of the company’s essential identifying details, which cannot be altered by the user (Figure 4.2).

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > 3 Result of calculation and submission

10

Tax Code

Competent Office

Discontinuation Date

Figure 4.2 Identifying Details

For companies that only hold a *Crafts Policy*, the section with the identifying details contains a reminder that the remunerations declaration does not need to be sent, but that it is possible to proceed with calculation of the premium nonetheless (Figure 4.3)

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > 3 Result of calculation and submission

10

Tax Code

Competent Office

Discontinuation Date

Policyholders who hold only a "Craft policy" may use the "Discontinued company Self-assessment " service to calculate the premium for the period from January 1st up to the date the business ceased operations. Please note that in such cases, the remuneration declaration must not be submitted.

Figure 4.3 Company with a Crafts Policy only in the presence of a Balance Settlement for the Previous Year

If calculation of the balance settlement premium for the year prior to the year of discontinuation is not yet complete, insuring parties who only hold a *Crafts Policy* cannot use the online “Discontinued companies self-settlement” service to calculate the premium for the period between 1st January and the discontinuation date. In this case, users are informed by a message that they must contact the locally competent facility regarding the deadlines and procedures for calculation of the self-settlement premium (Figure 4.4).

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > 3 Result of calculation and submission



10 [Redacted]

Tax Code [Redacted]

Competent Office [Redacted]

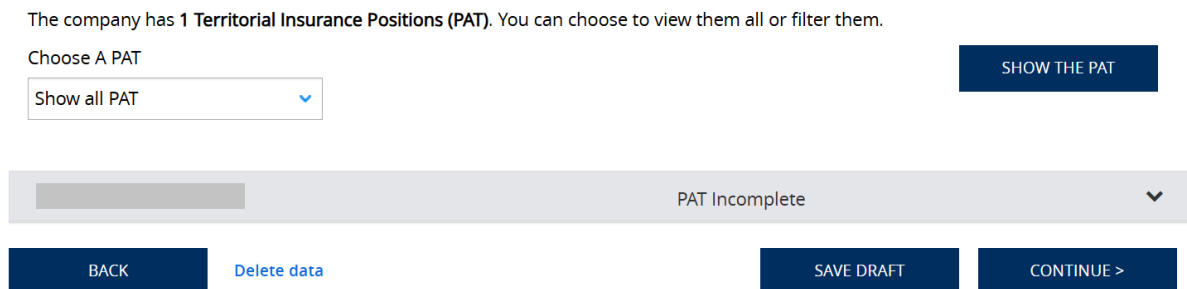
Discontinuation Date [Redacted]

Calculation of the balance settlement premium for the year prior to the year of discontinuation is not yet complete; therefore, it is not possible to use the "Discontinued companies Self-assessment " service to calculate the premium for the period from January 1st up to the date the business ceased operations. Please contact the competent INAIL office.

Figure 4.4 Company with a Crafts Policy only in the absence of a Balance Settlement for the Previous Year

4.2 Remuneration data by pat

This section shows the territorial insurance positions (PAT) associated with the company and the relevant active policies. This is the section where the remunerations and other data necessary for calculating the insurance premium must be entered (Figure 4.5).



The company has 1 Territorial Insurance Positions (PAT). You can choose to view them all or filter them.

Choose A PAT

Show all PAT

SHOW THE PAT

PAT Incomplete

BACK Delete data SAVE DRAFT CONTINUE >

Figure 4.5 Remunerations Data

The system is able to configure the section for the input of remunerations data based on the available information for the company.

In particular, the window contains the fields necessary for information acquisition depending on the nature of the insuring party (e.g. craft business), the composition of the company's workforce in terms of personnel (employees and/or craftsmen) and the declared risk items.

A filter allows the relevant PAT to be identified. For each PAT, it is possible to view the details by selecting the **Incomplete / Completed PAT** link or the arrow on the right-hand side.

If the company has multiple PATs, it is also possible to view just one of them by selecting the button **Show all Territorial Insurance Positions (PAT)**.

Once the required data have been entered, it is possible to:

- save the changes using the **SAVE DRAFT** button, which allows the user to confirm the data entered without going any further;
- proceed with calculating and submitting the remunerations using the **CONTINUE >** button.

The **BACK** button leads back to the starting page of the procedure, while the **Delete data** link refreshes the page, displaying only the data that have been confirmed and deleting any data entered but not saved.

4.2.1 Calculation data

In the section for the remuneration data for each PAT, selecting the **Calculation data** button displays the following data (Figure 4.6):

Employee Policy

- tariff item;
- start of balance settlement period;
- end of balance settlement period;
- average tariff rate;
- accident rate applied;

Crafts Policy

- tax code;
- tariff item;
- weighting percentage;
- start of balance settlement period;
- end of balance settlement period;
- risk class;
- conventional remuneration;
- premium.

Calculation Data - Territorial Insurance Position (PAT)

EMPLOYEES - BALANCE SETTLEMENT 2025

Item	From	To	Average Tariff Rate	Accident Rate Applied
0310	01/01/2025	24/10/2025	7,11	7,11
0311	01/01/2025	24/10/2025	11,85	11,85

SELF-EMPLOYED WORKERS - BALANCE SETTLEMENT 2025

Tax Code	Tariff Item	Weight %	From	To	Risk class	Conventional Remuneration	Premium
	6530	100	01/01/2025	24/10/2025	2	17.196,00	130,33

CLOSE

Figure 4.6 Calculation Data

4.2.2 Insertion of remuneration data - employee policy

Remunerations towards employed workers, partners and non-craft collaborators, as well as the compensation of coordinated and continuous collaborators and project-based collaborators, must all be declared on the employee policy page (Figure 4.7).

PAT [redacted] PAT Incomplete

EMPLOYEE POLICY ITEM 0310

Period 01/01/2025 - 24/10/2025

Remuneration 2025 ?

0,00 €

Reductions:

There are no reductions present on the premiums

[+ Add Reductions/Discounts](#)

Figure 4.7 Employee Policy

The risk items for the premium tariffs under which INAIL has classified the works declared by the insuring party with the company code, as well as the calculation data used for calculating the premium, are displayed for each PAT.

The data necessary for calculation of the self-settlement (remunerations, any partially exempt portions, reductions and discounts) must be entered for each risk item.

Therefore, it is possible to insert and/or view the following data for each risk item:

- total remunerations for the balance settlement period;
- reductions;
- discounts.

4.2.2.1 Total Remunerations

In the field for the total remunerations for the balance settlement period, identified with the label **Remunerations** and the discontinuation year, the total remunerations for the discontinuation year must be indicated, consisting of the following:

- the sum of the remunerations paid out to employees which were not subject to any form of exemption;
 - those with an exemption of less than 100%;
 - the compensation paid out to project-based collaborators and to coordinated and continuous collaborators;
 - the remunerations (whether conventional or paid on a day-rate basis) of partners, family members and assistants of non-craft businesses.

Remunerations towards apprentices must not be included; the employer enjoys the benefit of excluding these entirely from the premium.

4.2.2.2 Reductions

This section shows information regarding the application or otherwise of any reductions available to an insuring party with a company code to the premium (Figure 4.8).

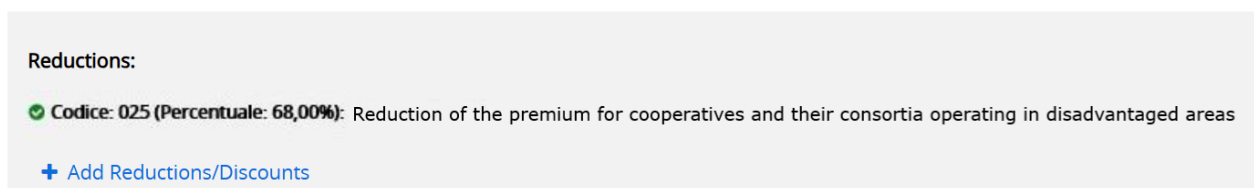


Figure 4.8 Reductions Present

4.2.2.3 Discounts

To add information regarding the application of any reductions available to an insuring party with a company code to the premium, the user must activate the appropriate subsection using the *Add Reductions/Discounts* link. In particular, it is possible to insert:

- partially exempt portions
- balance settlement discounts

When each description is selected, fields are activated for the insertion of specific data regarding each reduction or discount. Once these data have been entered, it is possible to save the changes using the **SAVE RATE** or **SAVE DISCOUNT** buttons (Figure 4.9 and Figure 4.10).

Figure 4.9 Partially Exempt Portions

Figure 4.10 Balance Settlement Discounts

The reductions and/or the discounts inserted are listed above the **Add Reductions/Discounts** link (Figure 4.11).

Figure 4.11 Summary of Discounts

It is possible to delete a reduction/discount inserted by clicking on the dustbin symbol present to its right.

4.2.2.4 Apprentices

Even if an insuring party which has a company code employed only apprentices during the discontinuation year, the remunerations must nonetheless be reported, with a value of "0" indicated in the **Remunerations** field and the data confirmed.

When the **CONTINUE** button is selected, the following message will be shown (Figure 4.12):

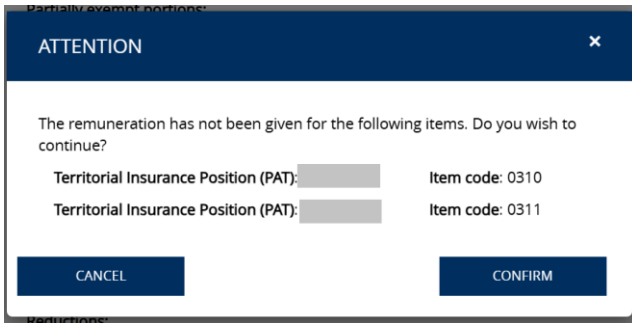


Figure 4.12 Zero Remunerations

In the case of apprentices, the data can be confirmed before proceeding with the submission of the wage declaration. Otherwise, it is necessary to go to the PAT selection to enter the correct remunerations.

4.2.3 Insertion of remuneration data - Unweighted crafts policy

For each individual enrolled in the policy, identified by their tax code, the amounts of the conventional remunerations and the reference period are shown (Figure 4.13).

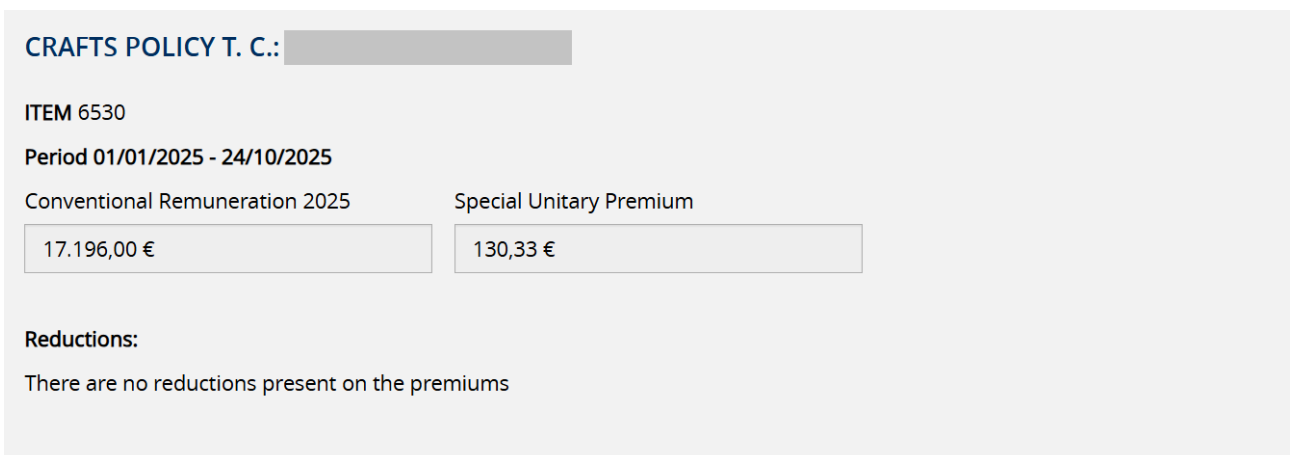


Figure 4.13 Crafts Policy

If any changes in the insured risk were declared during the course of the year, separate balance settlement periods will be displayed for the same individual.

If reductions are present, those applied are displayed below the *Conventional Remunerations* field (Figure 4.14).

Reductions:

✔ Codice: 127 (Percentuale: 6,81 %): Craft discount 296/2006

Figure 4.14 Reductions Present

4.2.4 Insertion of remuneration data - Weighted crafts policy

The section on the weighted crafts policy is similar to that described for the unweighted crafts policy, with the exception that separate details are shown for each of the weighted items alongside each insured party's tax code (Figure 4.15).

CRAFTS POLICY T. C.: [REDACTED]

ITEM 6530

Period 01/01/2025 - 24/10/2025

Conventional Remuneration 2025	Special Unitary Premium
17.196,00 €	130,33 €

Reductions:

There are no reductions present on the premiums

Figure 4.15 Weighted Crafts Policy

4.3 Companies with a crafts policy only

Companies with only a *Crafts Policy* are not obliged to submit the remunerations declaration, but may nonetheless access the application for calculation of the self-settlement premium and file it for consultation. In the absence of a balance settlement for the previous year, the user must wait for consolidation of the self-settlement premium for the previous year before proceeding with calculation of the premium. In this case, it is necessary to contact the locally competent facility for information on the deadlines and procedures for calculation of the self-settlement premium.

4.4 Contributions reductions applied in proportion to the produce grown and farmed by partners not operating in mountain or disadvantaged areas

Once the remunerations data have been entered for the policies present, the **CONTINUE** button can be used to access the **Products Delivered** page (Figure 4.16).

[Discontinuations during the year](#) > [New Declaration](#) > [Discontinuation Reports](#) > [Calculate the Premium and Send the Remunerations](#)

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR
Calculate the Premium and Send the Remunerations

1 [Remuneration data](#) > 2 **Products delivered** > 3 [Result of calculation and submission](#)

REDUCTION REQUEST FOR THE DELIVERY OF PRODUCTS FROM MOUNTAIN OR DISADVANTAGED AREAS

I Hereby Declare The % Of Products From Mountain Areas Delivered By Members In Order To Benefit From Italian Law 08/2013, Art. 32 Ter (Cooperatives And Their Consortia As Per Italian Law 240/1984, Art. 2, Paragraph 1)

I Hereby Declare The % Of Products From Disadvantaged Areas Delivered By Members In Order To Benefit From Italian Law 08/2013, Art. 32 Ter (Cooperatives And Their Consortia As Per Italian Law 240/1984, Art. 2, Paragraph 1)

[BACK](#) [Delete data](#) [SAVE DRAFT](#) [CONTINUE >](#)

Figure 4.16 Products Delivered

Where applicable, it is possible to enter the following types of reductions in this section:

- contributions reductions provided for by art. 32, paragraph 7-ter of Italian law no. 98/2013, applied in proportion to the produce grown and farmed by partners in mountain or disadvantaged areas.

The **Delete data** link clears the fields filled in on the page.

4.5 Summary

Once the remunerations data and any reductions have been entered, the **CONTINUE** button can be clicked, if the company has already self-settled for the year prior to the year of discontinuation, to calculate the self-settlement of the premium as at the discontinuation date. The user is brought to the summary page, containing the data on the balance settlement amount and the amount of the advance instalment for the last self-settlement (4.17).

The calculation may result in debit amounts, identified by request number **903xxx**, and/or credit amounts, identified by request number **904xxx**, for the company.

Subject to verification by the competent Inail office, any amount to the company’s credit may be used for offsetting, using form F24; alternatively, the competent Inail office may be asked for a refund, with the submission of the relevant application.

[← Back to my Homepage](#)

- [› Homepage](#)
- [› New Declaration](#)
- [› Remunerations in Draft](#)
- [› Remunerations Submitted](#)
- [› Remunerations Filed](#)

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > **3 Result of calculation and submission**

You have successfully completed the calculation of the insurance premium for the company [redacted] which discontinued in [redacted]. Details of the calculation are shown below.

The employer's final credit balance from self-settlement must be used, in whole or in part, to offset any pre-existing debts for INAIL premiums and ancillary costs, provided they are not subject to a collection notice. Any remaining credit can be used to pay amounts owed to other Administrations.

Before going ahead with any offsetting, the employer must verify whether any credit actually exists with the INAIL office.

Check the data and click Submit to send the remunerations to Inail and print the copy of the F24.

Amount calculated for the year 2025	€131,88	Request 903251 - Deadline 16/12/2025	€131,63
Advance instalment 2025	€88,89	Request 904251 - Deadline 17/02/2025	-€88,64
Balance settlement 2025	€42,99		

Territorial Insurance Position (PAT) No.: 52300838

PAT TOTALS

Premium Balance Settlement: €42,99

Craftsmen Insurance	Year 2025	
KNNHRS47C11608C	Overall Remuneration:	€17.196,00
	Premium:	€130,33
	Craftsmen reduction:	€0,00
	Anmii:	€1,30
	Total Craftsmen Insurance	Acc. Premium:
	Anmii Acc.:	€1,30

Employee Insurance	Year 2025	
ITEM: 0310	From 01/01/2025 To 24/10/2025	
	Overall Remuneration:	€100,00
	Acc. Premium:	€0,25
	Anmii Acc.:	€0,00
	Craftsmen Reduction:	€0,00
	Reduction under art. 32, Law 98/2013, % of products from mountain areas:	€0,11
	For the 2025 balance settlement period, the total reduction applicable for hires as per Italian Law 92/2012, art. 4 paragraphs 8-11, is €0,36	
	H-Hiring over-fifties on a fixed-term basis, art. 4, para. 8, Law 92/2012:	€0,36
ITEM: 0311	From 01/01/2025 To 24/10/2025	
	Overall Remuneration:	€0,00
	Acc. Premium:	€0,00
	Anmii Acc.:	€0,00
	Craftsmen Reduction:	€0,00

DOWNLOAD F24 (PDF)

DOWNLOAD THE SUMMARY (PDF)

The undersigned [redacted] declares under his/her own responsibility:

- to have a mandate, to carry out INAIL obligations on behalf of and in the name of the company, as required by the applicable provisions of law and undertakes to exhibit it at the request of the Institute;
- to have a mandate to process all data for the company in compliance with privacy laws (Italian Legislative Decree 196/2003) and undertakes to exhibit it at the request of the Institute;
- to be available to show a copy of the receipt at the request of the Institute;
- to be available for any clarifications at the addresses below;

Moreover, the undersigned undertakes to keep a copy of the receipt and to present it to any INAIL office which may request it; and agrees to be available for any clarifications needed using the following contact details:

Surname

Name

Address

Telephone

Certified Email (PEC)

*Email

* I Confirm The Above Declarations, Under My Own Responsibility

[BACK](#) [SUBMIT](#)

Figure 4.17 Summary with Calculation of Premium

In the event that the company has not self-settled for the year prior to the year of discontinuation, the summary shall only show the remuneration data entered along with any reductions (Figure 4.18). In this case, the competent office, after the centralised processing of the self-settlement, shall send the ruling with the calculation of the self-settlement premium for the discontinued company to the insuring party by certified email.

[Discontinuations during the year](#) >
 [New Declaration](#) >
 [Discontinuation Reports](#) >
 [Calculate the Premium and Send the Remunerations](#)

← Back to my Homepage

- > Homepage
- > New Declaration
- > Remunerations in Draft
- > Remunerations Submitted
- > Remunerations Filed

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > 3 Result of calculation and submission

Territorial Insurance Position (PAT) No.: 52300838

PAT TOTALS

Premium Balance Settlement: €43,10

Craftsmen Insurance	Year 2025	
KNNHRS47C111608C	Overall Remuneration:	€17,196,00
	Premium:	€130,33
	Craftsmen reduction:	€0,00
	Annil:	€1,30
	Total Craftsmen Insurance	Acc. Premium:
	Annil Acc.:	€1,30

Employee Insurance	Year 2025	
ITEM: 0310	From 01/01/2025 To 24/10/2025	
	Overall Remuneration:	€100,00
	Acc. Premium:	€0,36
	Annil Acc.:	€0,00
	Craftsmen Reduction:	€0,00

[DOWNLOAD THE SUMMARY \(PDF\)](#)

The undersigned declares under his/her own responsibility:

- to have a mandate, to carry out INAIL obligations on behalf of and in the name of the company, as required by the applicable provisions of law and undertakes to exhibit it at the request of the Institute;
- to have a mandate to process all data for the company in compliance with privacy laws (Italian Legislative Decree 196/2003) and undertakes to exhibit it at the request of the Institute;
- to be available to show a copy of the receipt at the request of the Institute;
- to be available for any clarifications at the addresses below;

Moreover, the undersigned undertakes to keep a copy of the receipt and to present it to any INAIL office which may request it, and agrees to be available for any clarifications needed using the following contact details:

Surname	Name
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Address	Telephone
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Certified Email (PEC)	
<input style="width: 90%;" type="text"/>	
*Email	
<input style="width: 90%;" type="text"/>	

* I Confirm The Above Declarations, Under My Own Responsibility

[BACK](#)
[SUBMIT](#)

Figure 4.18 Summary without Premium Calculation

For companies with a *Crafts Policy* only, the **SUBMIT** button on the summary page is replaced by the **FILE** button, which allows the summary to be filed, whether the calculation is present or not, for subsequent consultation (Figure 4.19).

[← Back to my Homepage](#)

- [› Homepage](#)
- [› New Declaration](#)
- [› Remunerations in Draft](#)
- [› Remunerations Submitted](#)
- [› Remunerations Filed](#)

SELF-SETTLEMENT FOR COMPANIES THAT DISCONTINUED DURING THE YEAR

Calculate the Premium and Send the Remunerations

1 Remuneration data > 2 Products delivered > 3 Result of calculation and submission

You have successfully completed the calculation of the insurance premium for the company [redacted] which discontinued in [redacted]. Details of the calculation are shown below.

The employer's final credit balance from self-settlement must be used, in whole or in part, to offset any pre-existing debts for INAIL premiums and ancillary costs, provided they are not subject to a collection notice. Any remaining credit can be used to pay amounts owed to other Administrations.

Before going ahead with any offsetting, the employer must verify whether any credit actually exists with the INAIL office.

Check the data and click Submit to send the remunerations to Inail and print the copy of the F24.

Amount calculated for the year 2025	€131,88	Request 903251 - Deadline 16/12/2025	€131,63
Advance instalment 2025	€88,89	Request 904251 - Deadline 17/02/2025	-€88,64
Balance settlement 2025	€42,99		

Territorial Insurance Position (PAT) No.: 52300838

PAT TOTALS

Premium Balance Settlement: €42,99

Craftsmen Insurance **Year 2025**

KNNHR547C11608C

Overall Remuneration:	€17.196,00
Premium:	€130,33
Craftsmen reduction:	€0,00
Anmii:	€1,30

Total Craftsmen Insurance	Acc. Premium:	€130,33
	Anmii Acc.:	€1,30

Employee Insurance **Year 2025**

ITEM: 0310

From 01/01/2025 To 24/10/2025

Overall Remuneration:	€100,00
Acc. Premium:	€0,25
Anmii Acc.:	€0,00
Craftsmen Reduction:	€0,00
Reduction under art. 32, Law 98/2013, % of products from mountain areas:	€0,11

For the 2025 balance settlement period, the total reduction applicable for hires as per Italian Law 92/2012, art. 4 paragraphs 8-11, is €0,36

H-Hiring over-fifties on a fixed-term basis, art. 4, para. 8, Law 92/2012:	€0,36
--	-------

ITEM: 0311

From 01/01/2025 To 24/10/2025

Overall Remuneration:	€0,00
Acc. Premium:	€0,00
Anmii Acc.:	€0,00
Craftsmen Reduction:	€0,00

DOWNLOAD F24 (PDF)

DOWNLOAD THE SUMMARY (PDF)

The undersigned [redacted] declares under his/her own responsibility:

- to have a mandate, to carry out INAIL obligations on behalf of and in the name of the company, as required by the applicable provisions of law and undertakes to exhibit it at the request of the Institute;
- to have a mandate to process all data for the company in compliance with privacy laws (Italian Legislative Decree 196/2003) and undertakes to exhibit it at the request of the Institute;
- to be available to show a copy of the receipt at the request of the Institute;
- to be available for any clarifications at the addresses below;

Moreover, the undersigned undertakes to keep a copy of the receipt and to present it to any INAIL office which may request it, and agrees to be available for any clarifications needed using the following contact details:

Surname

Name

Address

Telephone

Certified Email (PEC)

*Email

* I Confirm The Above Declarations, Under My Own Responsibility

[BACK](#) [FILE](#)

Figure 4.19 Summary for Filing

Buttons are provided to download the summary of the calculation in PDF format and the F24 for payment of the amount owed (Figure 4.20).

[DOWNLOAD F24 \(PDF\)](#) [DOWNLOAD THE SUMMARY \(PDF\)](#)

Figure 4.20 Download F24 and Summary

To proceed with submitting or filing the remunerations, it is necessary to specifically tick the declaration of responsibility and the email address at which you wish to receive the send receipt for confirmation (Figure 4.21).

The undersigned [redacted] declares under his/her own responsibility:

- to have a mandate, to carry out INAIL obligations on behalf of and in the name of the company, as required by the applicable provisions of law and undertakes to exhibit it at the request of the Institute;
- to have a mandate to process all data for the company in compliance with privacy laws (Italian Legislative Decree 196/2003) and undertakes to exhibit it at the request of the Institute;
- to be available to show a copy of the receipt at the request of the Institute;
- to be available for any clarifications at the addresses below;

Moreover, the undersigned undertakes to keep a copy of the receipt and to present it to any INAIL office which may request it, and agrees to be available for any clarifications needed using the following contact details:

Surname

Name

Address

Telephone

Certified Email (PEC)

*Email

* I Confirm The Above Declarations, Under My Own Responsibility

Figure 4.21 – Declaration of Responsibility

The **< BACK** button returns the user to the previous page, while the **SUBMIT** button allows the declaration to be sent (Figure 4.22)

BACK

SUBMIT

Figure 4.22 Submit Remunerations

while the **FILE** button allows the declaration to be filed (Figure 4.23).

BACK

FILE

Figure 4.23 File Remunerations

The **SUBMIT** button, or the **FILE** button for companies with a *Crafts Policy* only, is only enabled after the declaration of responsibility has been ticked and a valid email address entered.

5 Remunerations in draft

From the draft remunerations page, it is possible to access the list of declarations still being worked on. Select the pencil symbol to open the declaration for which you wish to finish entering data for calculation of the premium, if necessary, and submission of the remunerations (Figure 5.1).



Figure 5.1 Remunerations in Draft

Draft declarations can be deleted using the dustbin symbol.

6 Remunerations submitted

From the remunerations submitted page, it is possible to search submitted declarations by entering a number of parameters (Figure 6.1):

- Year: the year for which you wish to search the declarations. The current year is indicated by default;
- Discontinuation Date: the date on which the company discontinued;
- Company Code: the company for which one or more declarations have been submitted;
- Competent Office: the office with competence for the company;
- Employees Only: the presence of an Employee Policy alone for the company;
- Mixed: the presence of an Employee Policy and a Crafts Policy for the company;
- All: all company types (with an Employee Policy alone, or a Crafts Policy alone, or both).

[Discontinuations during the year](#) > **Remunerations Submitted**

DISCONTINUATIONS DURING THE YEAR

Remunerations Submitted

◀ Back to my Homepage

- > Homepage
- > New Declaration
- > Remunerations in Draft
- > **Remunerations Submitted**
- > Remunerations Filed

This page contains all the remunerations submitted to Inail. By clicking on each line, you can download the F24, the summary and the receipt.

SEARCH FOR:

Year

Discontinuation Date

Company Code

Company

Only Employees

Mixed

All

Competent Office

[Reset](#) SEARCH

Items Per Page

Company	Company Code	Submission date	Discontinuation date	
[REDACTED]	[REDACTED]	18/06/2025 11:28:43	01/05/2025	Submitted ▼
[REDACTED]	[REDACTED]	18/06/2025 11:21:04	30/07/2025	Submitted ▼
[REDACTED]	[REDACTED]	09/06/2025 11:24:20	01/05/2025	Submitted ▼

Figure 6.1 Remunerations Submitted

By selecting a submitted declaration from the list, it is possible to download a summary of the declaration, the send receipt and a copy of the F24 for payment of the premium (Figure 6.2).

DISCONTINUATIONS DURING THE YEAR

Remunerations Submitted

This page contains all the remunerations submitted to Inail. By clicking on each line, you can download the F24, the summary and the receipt.

SEARCH FOR:

Year: 2025

Discontinuation Date: GG/MM/AAAA

Company Code: Company Code

Company:

- Only Employees
- Mixed
- All

Competent Office: Competent Office

Reset SEARCH

Items Per Page: 10

Company	Company Code	Submission date	Discontinuation date	
		18/06/2025 11:28:43	01/05/2025	Submitted

DOWNLOAD F24 DOWNLOAD SUMMARY DOWNLOAD RECEIPT

Figure 6.2 Download F24, Summary and Receipt

7 Remunerations filed

From the remunerations filed page, it is possible to search filed declarations by entering a number of parameters (Figure 7.1):

- Year: the year for which you wish to search the declarations. The current year is indicated by default;
- Discontinuation Date: the date on which the company discontinued;
- Company Code: the company for which one or more declarations have been filed;
- Competent Office: the office with competence for the company;

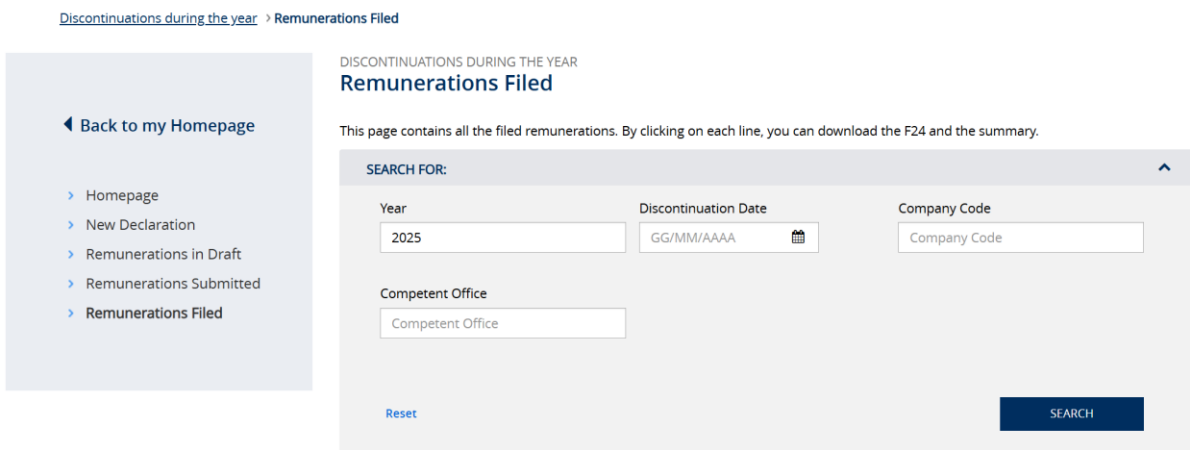


Figure 7.1 Remunerations Filed

By selecting a filed declaration from the list, it is possible to download a summary of the declaration and a copy of the F24 for payment of the premium (Figure 7.2).

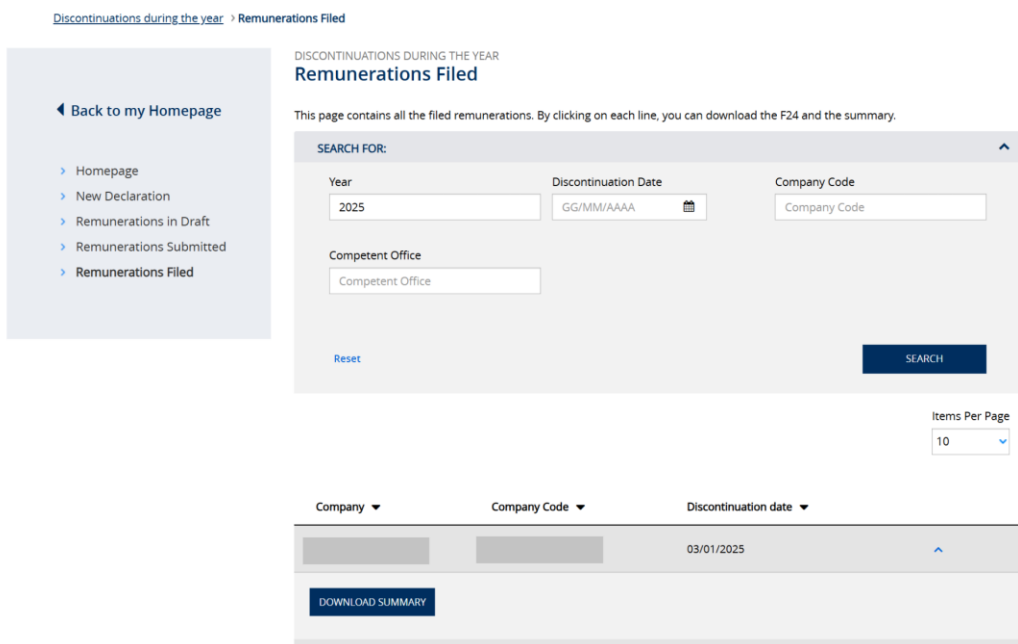


Figure 7.2 Download F24 and Summary