

APPLICATION GUIDE
REDUCTION OF PRESUMED REMUNERATION

Manual for Companies

Version 2.0

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1 Introduction

The **Reduction of Presumed Remuneration** service allows users to send notification of a presumed remuneration reduction, with reasoning, pursuant to article 28, paragraph 6 of Italian Presidential Decree No. 1124/1965, for calculation of the premium instalments based on the lower presumed value.

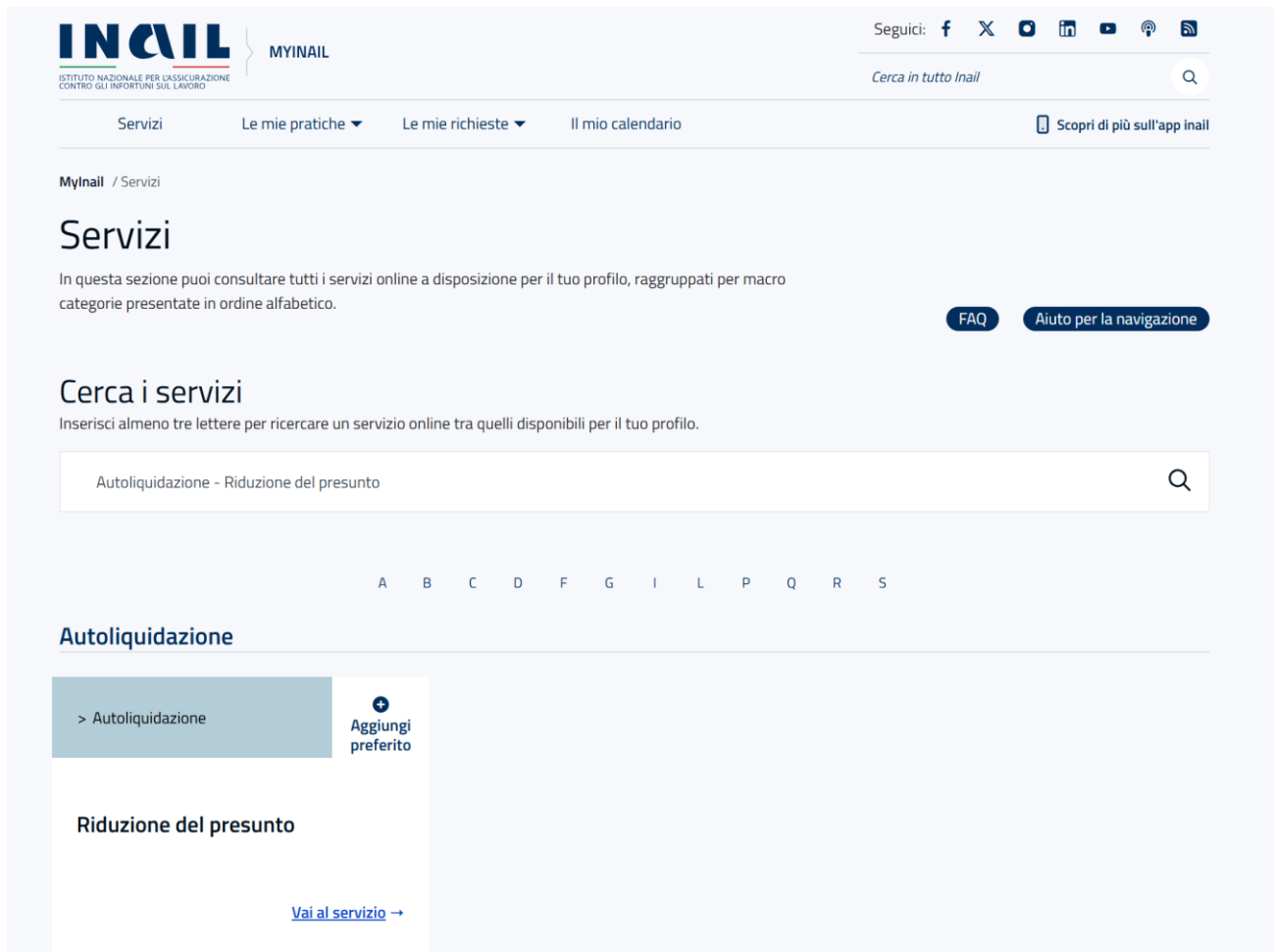
Employers who expect to pay out less in remunerations during the instalment year than they actually paid in the previous year must send notification thereof, with reasoning, to INAIL before the self-settlement deadline, exclusively via electronic means. This notification must declare the remunerations relevant to individual risk items.

The service allows notification of a presumed remuneration reduction to be sent for Territorial Insurance Positions only (i.e. it is not possible to enter reductions for Navigation Insurance Positions).

Below is the operating manual for using the service.

2 Accessing the service

Companies and other insuring parties must first access the INAIL Portal using their SPID, CNS or CIE credentials, then select the **Self-settlement - Reduction of presumed remuneration (Autoliquidazione – Riduzione del presunto)** card from the page My Inail/ Servizi (Figure 2.1).



The screenshot displays the INAIL MyInail portal interface. At the top left is the INAIL logo with the text 'ISTITUTO NAZIONALE PER L'ASSICURAZIONE CONTRO GLI INFORTUNI SUL LAVORO' and 'MYINAIL'. To the right, there are social media icons for Facebook, X, YouTube, LinkedIn, Instagram, and RSS, along with the text 'Seguici:'. Below this is a search bar with the placeholder 'Cerca in tutto Inail' and a magnifying glass icon. A navigation menu includes 'Servizi', 'Le mie pratiche', 'Le mie richieste', and 'Il mio calendario'. A button labeled 'Scopri di più sull'app inail' is also present. The main content area is titled 'Servizi' and includes a sub-header 'MyInail / Servizi'. Below this, a paragraph states: 'In questa sezione puoi consultare tutti i servizi online a disposizione per il tuo profilo, raggruppati per macro categorie presentate in ordine alfabetico.' There are two buttons: 'FAQ' and 'Aiuto per la navigazione'. A search section titled 'Cerca i servizi' prompts the user to 'Inserisci almeno tre lettere per ricercare un servizio online tra quelli disponibili per il tuo profilo.' A search input field contains the text 'Autoliquidazione - Riduzione del presunto'. Below the search field is an alphabetical index: 'A B C D F G I L P Q R S'. The 'Autoliquidazione' section is highlighted, showing a card for 'Riduzione del presunto' with a blue link 'Vai al servizio →' and an 'Aggiungi preferito' button.

Figure 2.1 Access card

Once authentication is complete and the **Reduction of presumed remuneration** service has been selected, the user gains access to the initial page from which it is possible to select the language in which to view the application (Figure 2.2). Currently, the available languages are Italian and English.



Figure 2.2 - Reduction of Presumed Remuneration – Language selection

3 Reduction of presumed remuneration

The side menu contains links which allow access to the functions of the application (Figure 3.1):

- **Back to my Homepage**, which returns the user to the homepage;
- **New reduction**, which allows the user to create a new communication regarding a presumed remuneration reduction;
- **Reductions being processed**, which allows the user to access the list of notifications regarding presumed remuneration reductions previously created and waiting to be submitted;
- **Reductions submitted**, which allows the user to access the list of notifications regarding presumed remuneration reductions previously submitted.

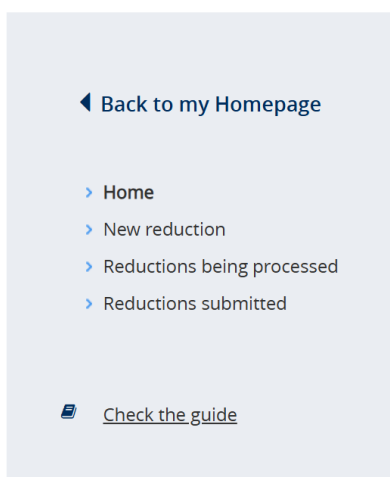


Figure 3.1 - Left-hand menu

3.1 NEW REDUCTION

When the **New reduction** option is selected, the company for which a Presumed Remuneration Reduction can be created is displayed (Figure 3.2).

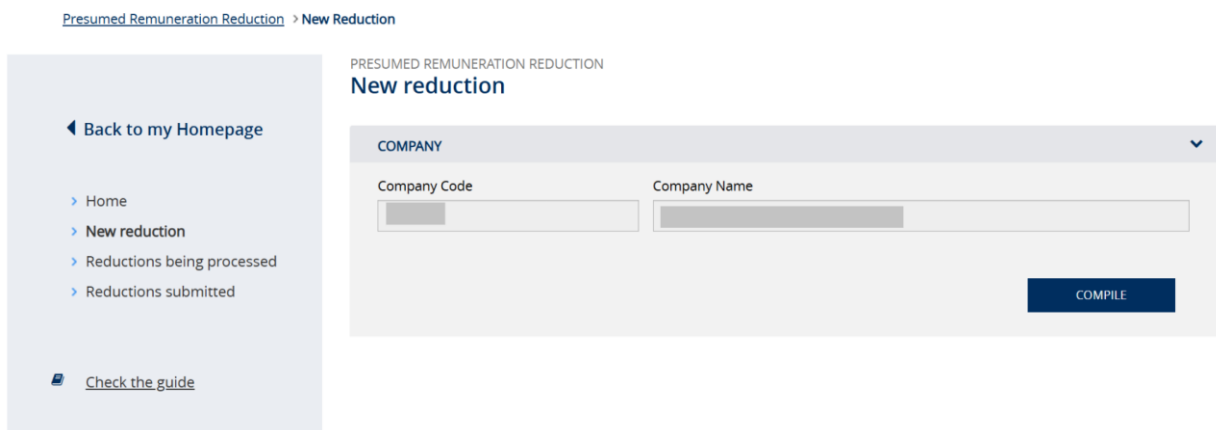


Figure 3.2 - New reduction

Clicking the **COMPILE** button opens up a window for the insertion of the data related to the notification of presumed remuneration reduction.

3.1.1 Filling in the notification of Presumed Remuneration Reduction

Clicking the COMPILE button opens the page for reporting the presumed reduction, which must be carried out by selecting the relevant PAT (Figure 3.3).

[Presumed Remuneration Reduction](#) > [New Reduction](#)

[← Back to my Homepage](#)

- [> Home](#)
- [> New reduction](#)
- [> Reductions being processed](#)
- [> Reductions submitted](#)

[📖 Check the guide](#)

PRESUMED REMUNERATION REDUCTION
Insertion of reduction

NOTE: This communication must be made peremptorily within the payment limit of the self-settlement (February 16). Therefore, the communication made after the aforementioned term has no validity.

Tax Code

Competent Office

SELECT THE PAT FOR WHICH YOU WISH TO REDUCE THE PRESUMED REMUNERATION:
The company has 2 PAT

Territorial Insurance Position (PAT)	Start date	Sector of activities	Municipality	Province	Reduction
<input type="text"/>	<input type="text"/>	Crafts	<input type="text"/>	<input type="text"/>	Reduction not present ▼
<input type="text"/>	<input type="text"/>	Crafts	<input type="text"/>	<input type="text"/>	Reduction not present ▼

Items by page

1

< BACK
Reset Data
SAVE DRAFT
CONTINUE

Figure 3.3 – List of PATs

The company's identifying details are shown in the first section of the window:

- Company Code
- Company Name
- Tax Code
- Competent office

The second section instead contains the data on the PATs associated with the company code:

- Territorial Insurance Position (PAT) code
- Start date
- Sector of activities
- Municipality
- Province
- Presence or absence of a reduction

When the relevant PATs are selected, the application displays the insured risk items for which it is possible to send a notification of presumed remuneration reduction (Figure 3.4).

Items by page 5

Territorial Insurance Position (PAT)	Start date	Sector of activities	Municipality	Province	Reduction
		Tertiary			Reduction not present

Item 0111

Presumed Remunerations Partially Exempt Remunerations

Zero Remuneration Reason

[Indicate the reasons for the reduction in remunerations +](#)

1

[< BACK](#) [Reset Data](#) [SAVE DRAFT](#) [CONTINUE](#)

Figure 3.4 - Items

If there are no classification periods present for the selected PAT for which it is possible to enter a presumed remuneration reduction notification, the user shall be alerted to this (Figure 3.5).

Items by page 5

Territorial Insurance Position (PAT)	Start date	Sector of activities	Municipality	Province	Reduction
		Crafts			Reduction not present
There are no classification periods present for this Territorial Insurance Position (PAT) for which a Presumed Remuneration Reduction can be requested.					
		Crafts			Reduction not present

1

[< BACK](#) [Reset Data](#) [SAVE DRAFT](#) [CONTINUE](#)

Figure 3.5 - No classification periods

The user must type in the presumed remunerations for each item and, if applicable, the portions of the remunerations which are partially exempt.

After typing in the amount of the presumed remunerations, the user is required to select at

least one of the suggested reasons, which can be viewed by clicking on the link **Indicate the reasons for the reduction in remunerations** (Figure 3.6).

Figure 3.6 - Explanations

If the user selects the *Other* option, they can type a reason different from those suggested in the list into the field provided.

If the presumed remunerations are zero, the specific reason for this must be chosen from the **Zero Remuneration Reason** field (Figure 3.7).

Figure 3.7 - Zero remuneration reason

If the user selects the *Zero remuneration reason* field in the presence of a value other than zero for the presumed remunerations, the system displays the following message: *"The field "Zero remuneration reason" cannot be filled in if the Presumed Remunerations are anything other than zero"*.

If the value typed by the user in the *Partially exempt remunerations* field is greater than half the value typed into *Presumed Remunerations*, the system will warn that *"The Partially exempt remunerations may not exceed 50% of the Presumed remunerations"*.

The **BACK** button leads back to the previous page, while the **Reset Data** link restores the page to the last saved update.

The **SAVE DRAFT** button allows the user to save the data entered. In this case, the words *Reduction present* are shown in the PAT section.

The **CONTINUE** button not only saves the typed data, but also allows the user to move on to the next page, where a summary of the data entered is shown and the presumed remuneration reduction notification can be submitted (Figure 3.8).

[← Back to my Homepage](#)

- [> Home](#)
- [> New reduction](#)
- [> Reductions being processed](#)
- [> Reductions submitted](#)

[📖 Check the guide](#)

PRESUMED REMUNERATION REDUCTION
Submission summary

Tax Code Competent Office

18400

Items by page 5

Territorial Insurance Position (PAT)	Start date	Sector of activities	Municipality	Province	Reduction
<input type="text"/>	<input type="text"/>	Tertiary	<input type="text"/>	LI	Reduction present ▼

1

[📄 Download summary preview \(PDF\)](#)

DISCLAIMER

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 <input type="text"/>	Name <input type="text"/>
Address <input type="text"/>	Telephone <input type="text"/>
Certified Email (PEC) <input type="text"/>	* E-Mail (Required) <input type="text" value="Ex. mario@rossi.lmr"/>

I Confirm The Above Declarations, Under My Own Responsibility

Figure 3.8 – Summary

3.1.2 Summary and submission of the Presumed Remuneration Reduction

The identifying details of the company for which the reduction request is being made are displayed in the first section of the "Submission summary" window.

The next section shows the PATs associated with the company code; select a PAT to view a summary of the data entered (Figure 3.9).

Territorial Insurance Position (PAT)	Start date	Sector of activities	Municipality	Province	Reduction
[Redacted]	[Redacted]	Tertiary	[Redacted]	LI	Reduction present

Item 0111

Presumed Remunerations:

Partially Exempt Remunerations:

Zero Remuneration Reason:

- Apprentices

Explanations:

- test

1

Figure 3.9 - Summary of data entered

Select the **Download the summary (PDF)** link to download the summary in PDF format (Figure 3.10).

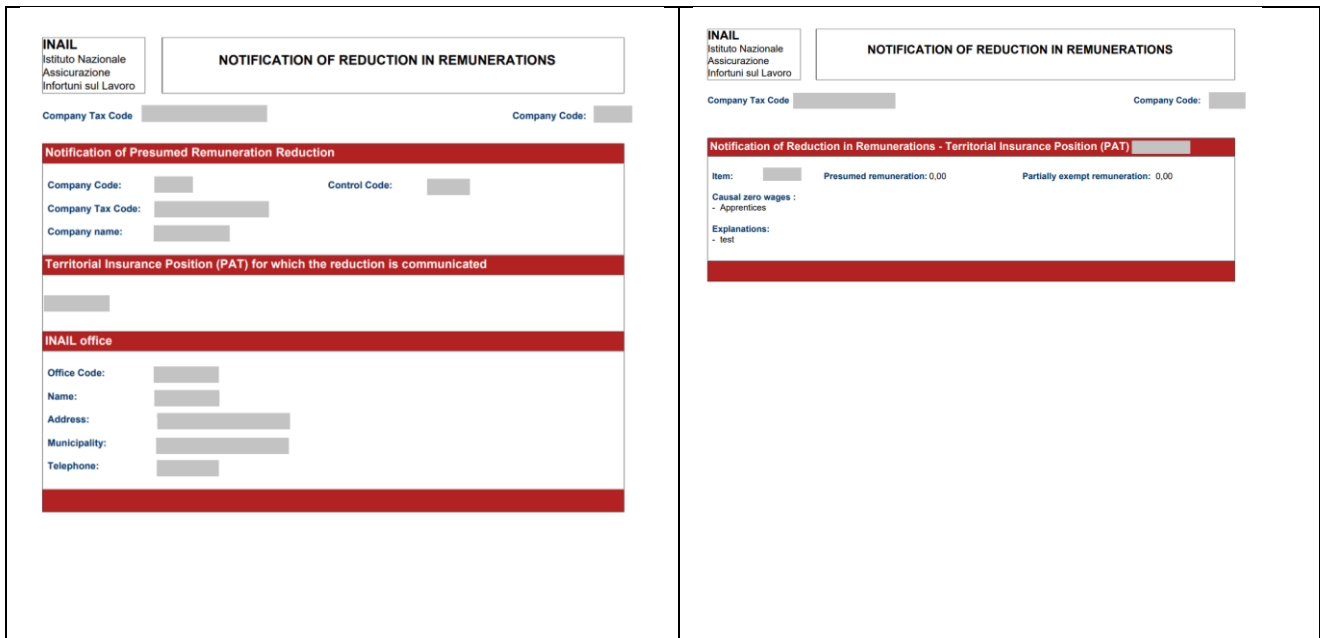


Figure 3.10 - Summary in PDF format

The bottom section of the page contains the declaration of responsibility, which must be ticked for confirmation.

Before proceeding to confirmation, this section must be completed by typing in the email address for delivery of the send receipt (Figure 3.11).

DISCLAIMER

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
[REDACTED]	[REDACTED]
Address	Telephone
[REDACTED]	[REDACTED]
Certified Email (PEC)	* E-Mail (Required)
[REDACTED]	Ex. mario@rossi.mr

I Confirm The Above Declarations, Under My Own Responsibility

Figure 3.11 – Declaration of responsibility

The **BACK** button returns the user to the previous page, while the **SUBMIT** button allows the presumed remuneration reduction notification to be sent.

In the event that a presumed remuneration reduction notification has already been submitted for the company, confirmation of the operation is sought (Figure 3.12).

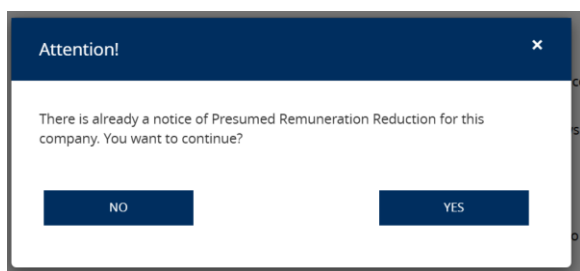


Figure 3.12 - Submission confirmation request

If the user selects **YES**, the notification is submitted (Figure 3.13); if the user selects **NO**, the operation is cancelled.

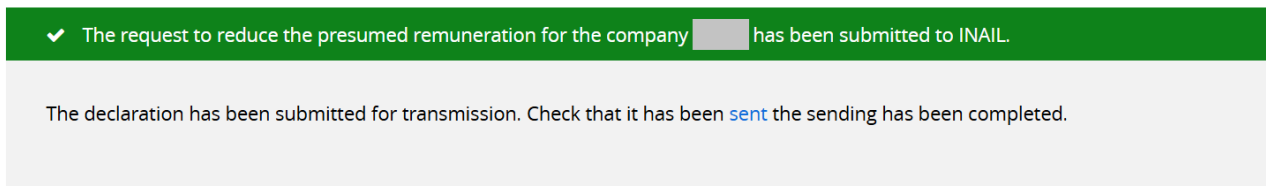


Figure 3.13 – Confirmation of reduction submission

3.2 REDUCTIONS BEING PROCESSED

Select the **Reductions being processed** link to view the list of presumed remuneration reduction notifications which have been created and are waiting to be completed and submitted (Figure 3.14).

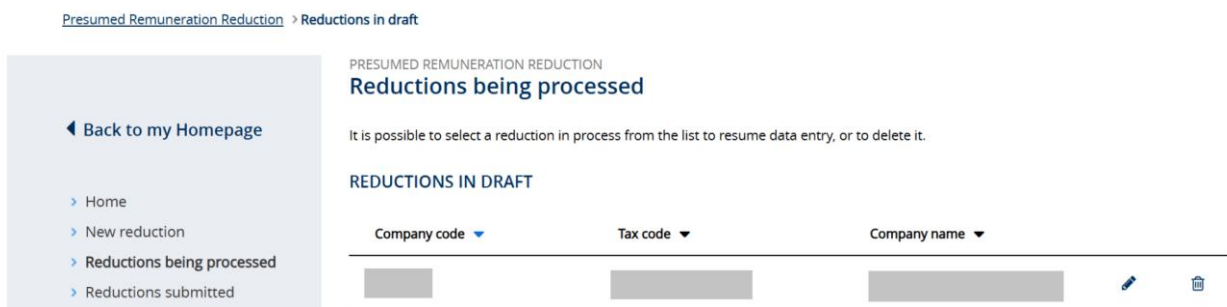


Figure 3.14 - Reductions being processed

The following data are shown on the list:

- **Company Code**
- **Tax code**
- **Company name**

Each line also has a "dustbin" icon which allows the corresponding item to be deleted.

By selecting the "pencil" icon, you access the draft currently in progress.

3.3 REDUCTIONS SUBMITTED

Clicking the **Reductions submitted** link opens the search window for presumed remuneration reduction notifications previously submitted (Figure 3.15).

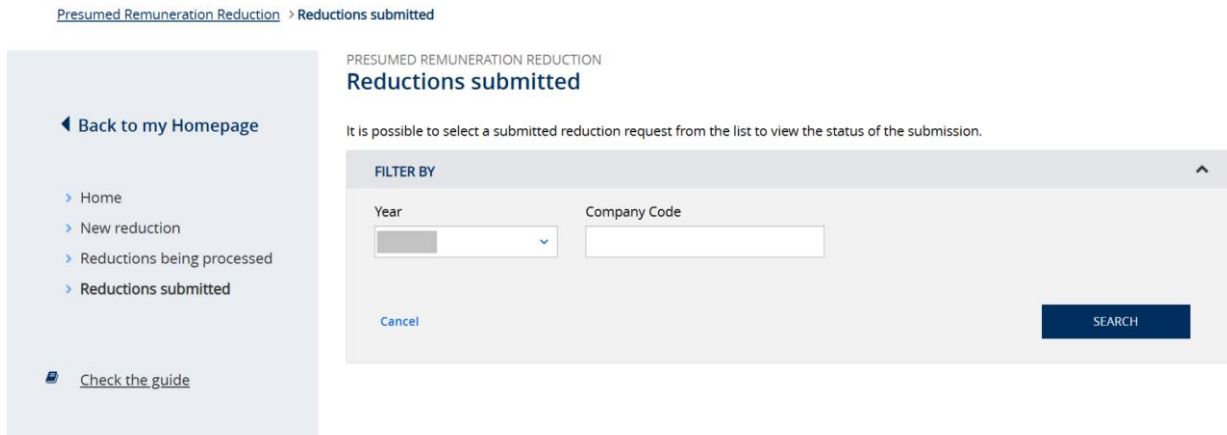


Figure 3.15 – Search reductions submitted

Searches can be made by instalment year.

After selecting the relevant year and clicking **SEARCH**, a list of the presumed remuneration reduction notifications submitted for the year indicated will be displayed (Figure 3.16).

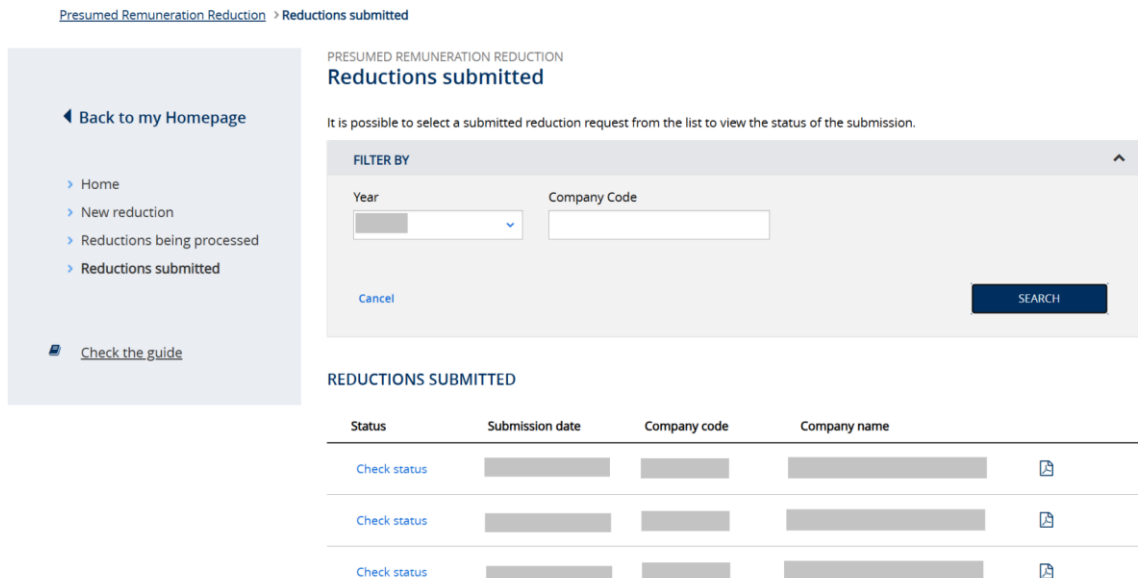


Figure 3.16 - Reductions submitted

The following information is displayed for each presumed remuneration reduction notification submitted:

- Status
- Submission Date
- Company Code
- Company Name

The link present in the **STATUS** column can be clicked to view details on the status of the submitted reduction notification (Figure 3.17).

CONSULENZA STATO PRACTICA
 Dettaglio delle richieste

Approvato da V&M > Prolungata > In Lavorazione > Completata

Per visualizzare le richieste cliccare sull'icona "PDF"

DETTAGLIO	
Service	Identificativo Richiesta
REDUZIONE PRESUMITA	
Data Comunicazione	Codice Fiscale Ditta
SEI/2012/018	
Stato Pratica	Data Ultima Aggiornamento Stato
Prodotto da	
Progressivo Documento	Numero Protocollo
1	
Referente Istruttoria	Responsabile Procedimento
Codice Ditta	Origine Richiesta
	Fonte Dati
SEDE DI LAVORAZIONE DELLA PRATICA	
Codice - Denominazione	
15401 - MODENA	
Indirizzo	
VIA CESARE COSTA, 2019 - MODENA (MO)	
Telefono	
059284111	

Figure 3.17 - Submitted reduction status details

The following information concerning the submitted notification is displayed within the documentation status details:

- Service
- Request Identifier
- Communication Date
- Company Tax Code
- Documentation status
- Last Status Update Date
- Document Serial Number
- Record Number
- Assessment Contact Person
- Process Manager
- Company Code
- Request Source

The following information regarding the Inail office with jurisdiction for receipt of the notification is also shown:

- Code and Name
- Address
- Telephone

The document icon on the *Reductions submitted* list can be selected to display the send receipt for the presumed remuneration reduction notification in PDF format.