

SUPSI

Art. 15 del Modello di Convenzione OCSE: remote working e mobilità

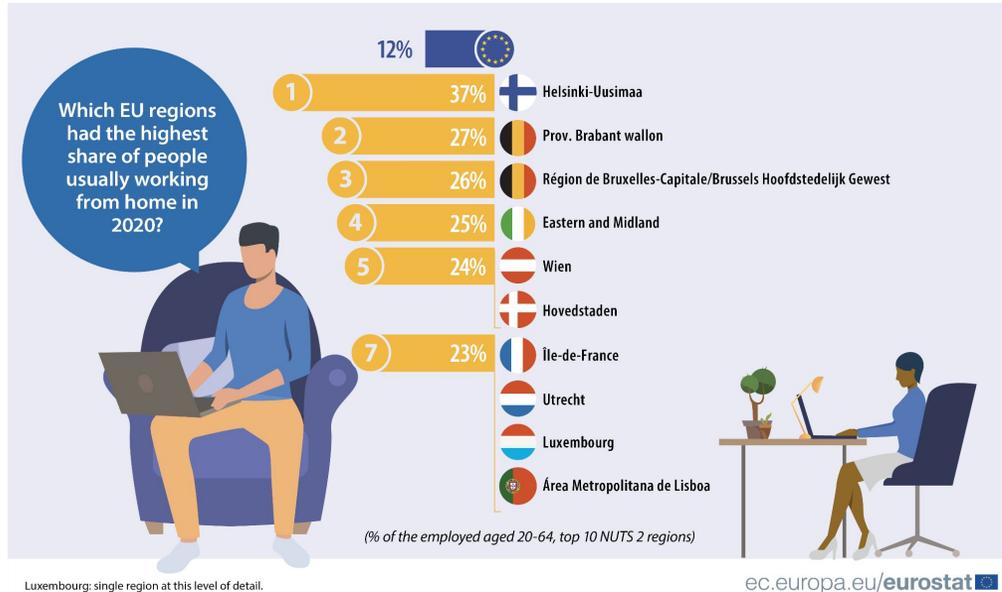
Le criticità fiscali connesse al lavoro “da remoto” nella disciplina interna e di fonte pattizia

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Lavoro da remoto: uno sguardo alla situazione attuale

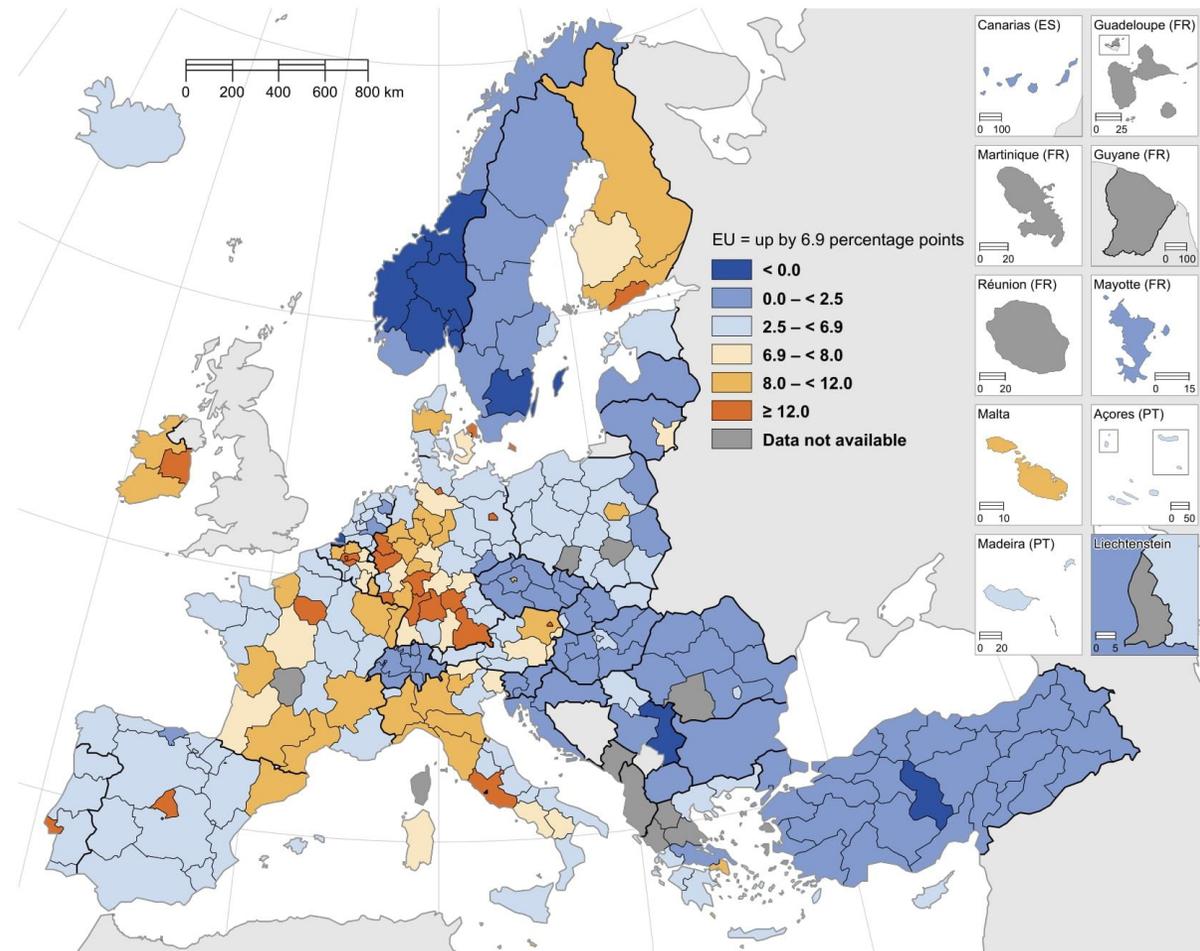
<https://bit.ly/3SPeJwc>



- A fronte del COVID-19, l'UE registra il 20% di lavoratori che svolgono la propria attività da remoto;
- Nei decenni precedenti, la percentuale si attestava attorno al 5-6%;
- Nella regione europea, la Finlandia registra la quota più alta con il 37%, seguita dal Belgio (risp. con 27 e 26%);
- 1 lavoratore su 3 svolge lavoro da remoto in Irlanda (25%), Austria (24%), Danimarca (24%), come anche Francia, Olanda, Lussemburgo e Portogallo (23%).

Annual change in the share of people usually working from home, 2020

(percentage points change compared with 2019, people in employment aged 20-64 years, by NUTS 2 regions)



Regional data for Estonia, Cyprus, Latvia, Luxembourg, Malta, Iceland and North Macedonia: single regions at this level of detail. Bulgaria: national data. Germany and Iceland: break in time series.

Administrative boundaries: © EuroGeographics © UN-FAO © Turkstat
Cartography: Eurostat – IMAGE, 09/2021

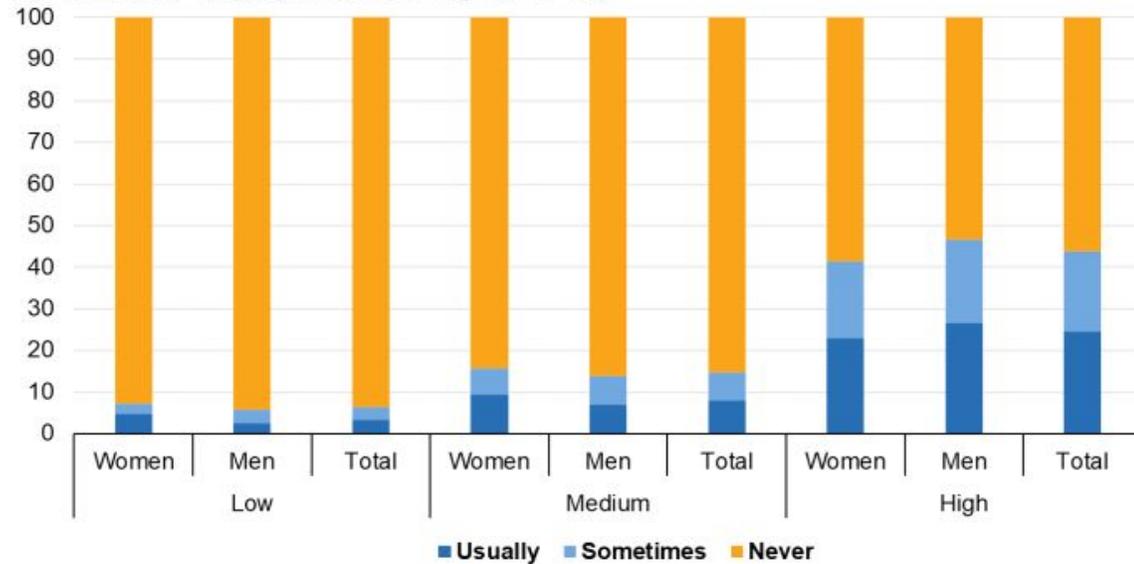
"Usually working from home" means doing at home any productive work related to the current job for at least half of the days worked in a reference period of four weeks.

ec.europa.eu/eurostat

E dopo il COVID-19?

Distribution of people working from home by frequency, educational attainment level and by sex, EU, 2021

(in % of total employed people aged 20-64)



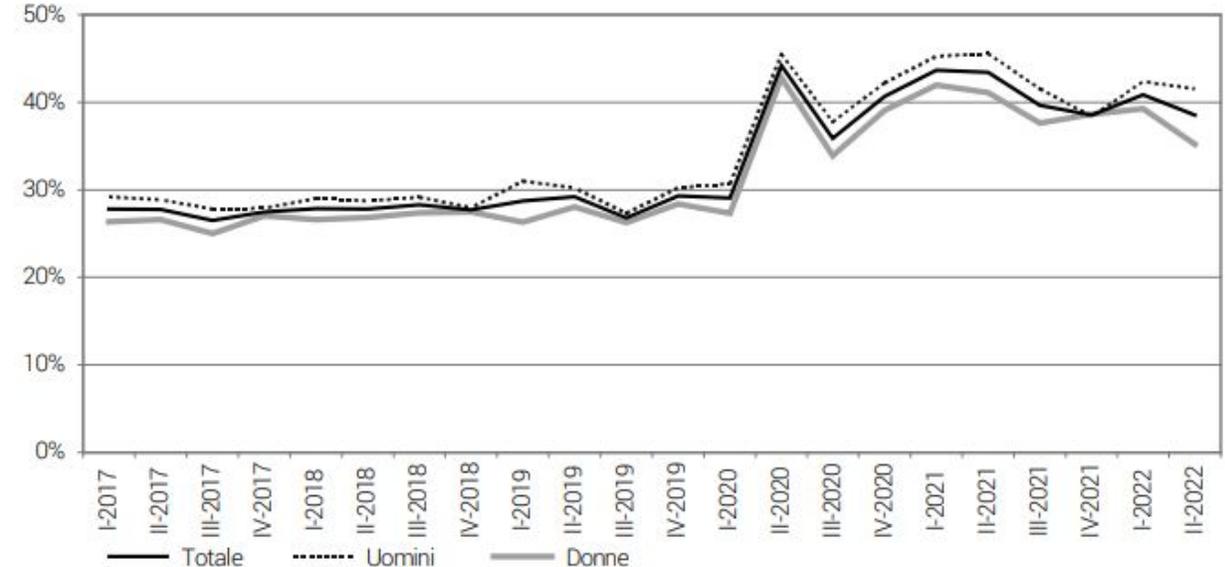
Source: Eurostat (ad-hoc extraction)



<https://bit.ly/3TOvzMZ>

Quota di persone dipendenti che hanno lavorato a domicilio almeno occasionalmente, secondo il sesso

G6

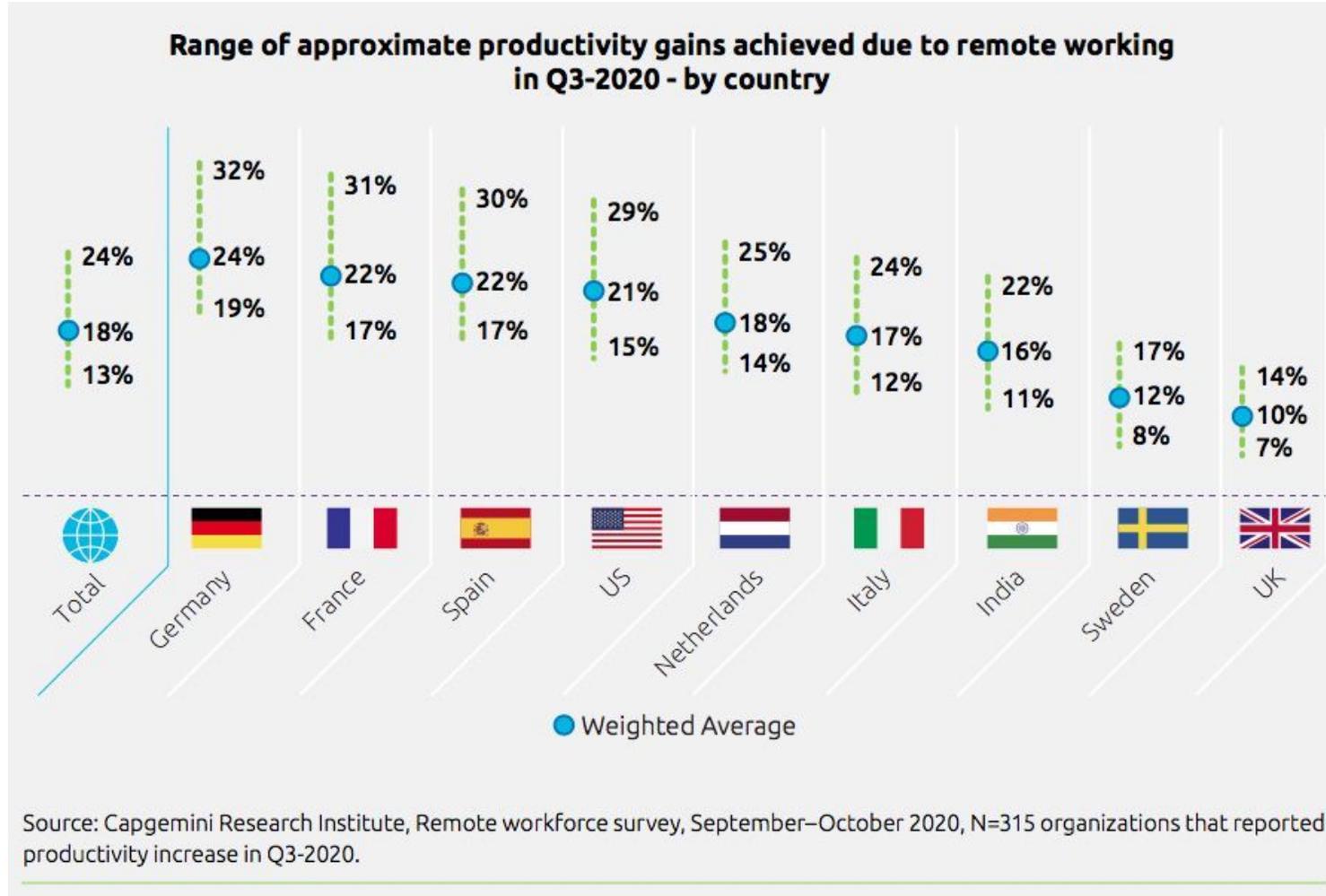


Fonte: UST - Rilevazione sulle forze di lavoro in Svizzera, RIFOS

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<https://bit.ly/3sQmN2>

Lavoro da remoto e produttività

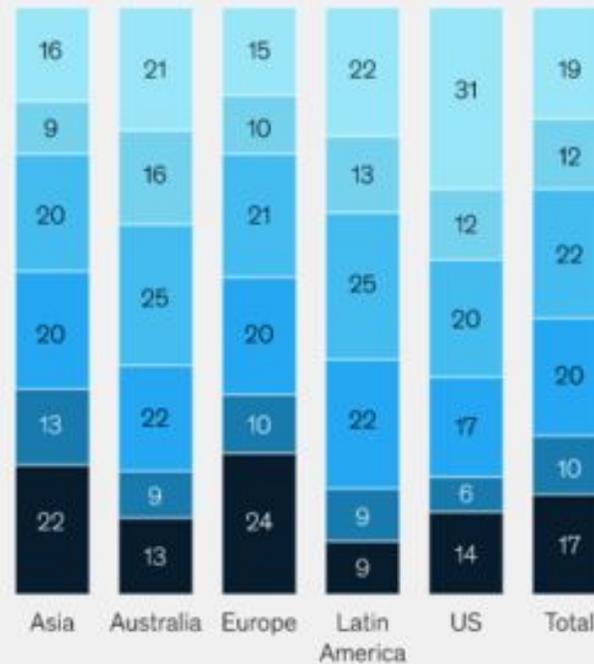


E per il futuro...?

The majority of employees would like to work from home at least three days per week in the future.

Employee work-from-home preferences,¹
% survey participants

- 5 days
- 4 days
- 3 days
- 2 days
- 1 day
- Never



>50%

of employees would like to work from home for 3 or more days every week.

¹Question: How often would you prefer to work from home in the future?

Source: Reimagine Work: Employee Survey (Dec 2020–Jan 2021, n = 5,043 full-time employees who work in corporate or government settings)

McKinsey
& Company

Quali sono le conseguenze fiscali?



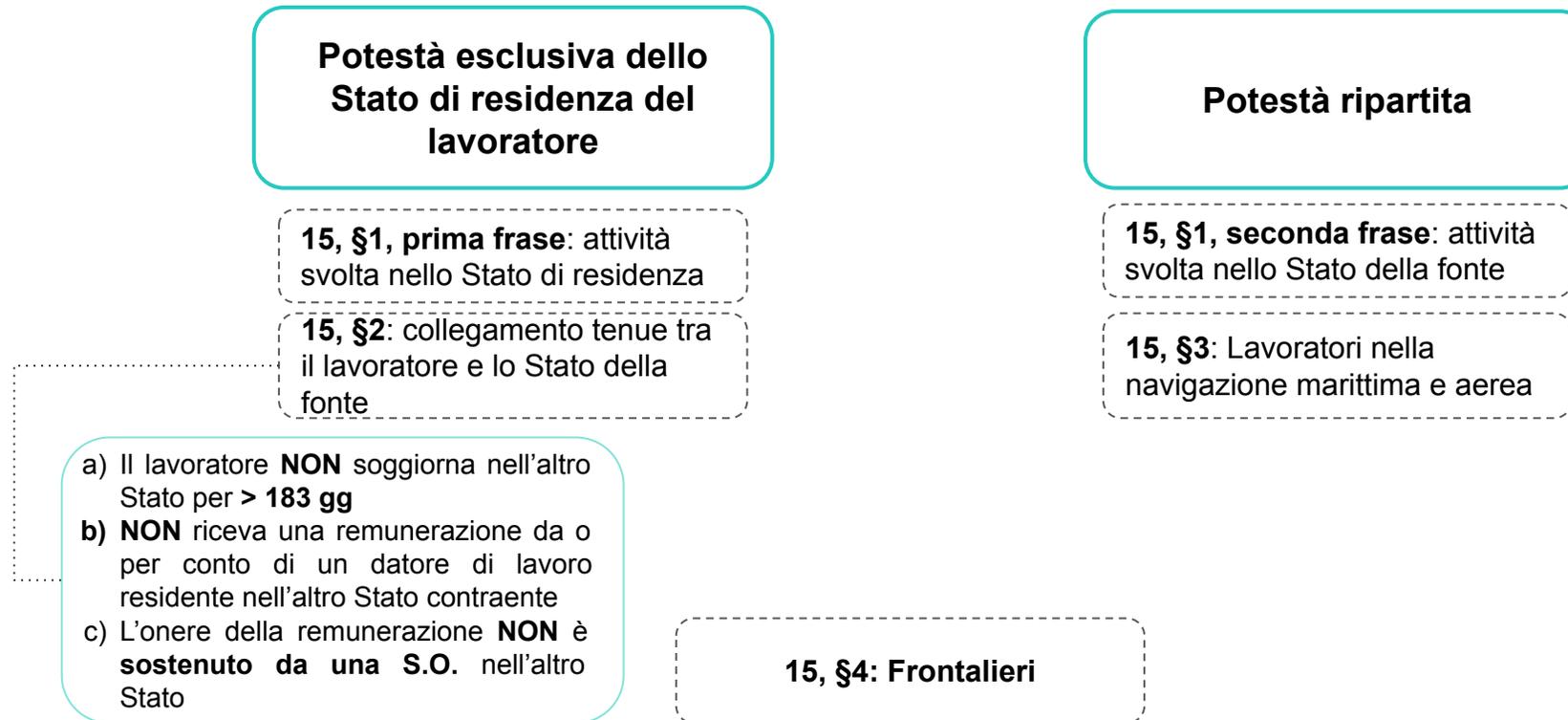
Com'è regolato oggi?

- Art. 15

1. Salve le disposizioni degli articoli 16, 18 e 19, i salari, gli stipendi e le altre remunerazioni analoghe che un residente di uno Stato contraente riceve in corrispettivo di un'attività dipendente sono imponibili soltanto in detto Stato, a meno che tale attività non venga svolta nell'altro Stato contraente. Se l'attività è quivi svolta, le remunerazioni percepite a tal titolo sono imponibili in questo altro Stato.
2. Nonostante le disposizioni del paragrafo 1, le remunerazioni che un residente di uno Stato contraente riceve in corrispettivo di un'attività dipendente svolta nell'altro Stato contraente sono imponibili soltanto nel primo Stato se:
 - a. il beneficiario soggiorna nell'altro Stato per un periodo o periodi che non oltrepassano in totale 183 giorni nel corso dell'anno fiscale considerato; e
 - b. le remunerazioni sono pagate da o a nome di un datore di lavoro che non è residente dell'altro Stato; e
 - c. l'onere delle remunerazioni non è sostenuto da una stabile organizzazione o da una base fissa che il datore di lavoro ha nell'altro Stato.

- Convenzione CH-I → <https://bit.ly/3WpbaQ8>
- M-OCSE 2017 → <https://bit.ly/3TY3bbp>

Art. 15 M-OCSE: reddito da lavoro dipendente



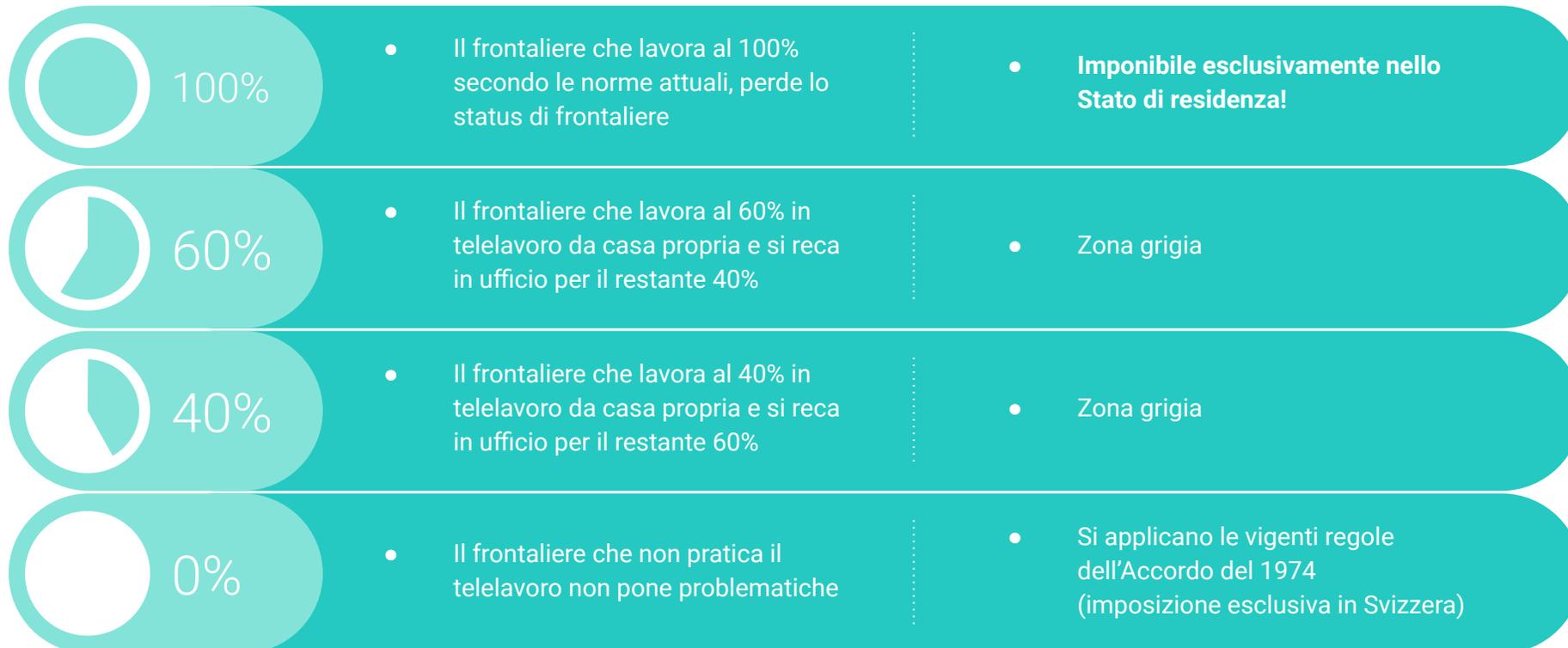
- Convenzione CH-I → <https://bit.ly/3WpbaQ8>
- M-OCSE 2017 → <https://bit.ly/3TY3bbp>

Accordo Italia-Francia del 27.07.2020 (prorogato al 30.06.2021)

Pursuant to paragraph 2 of article 26 of the Convention between the Government of the French Republic and the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of tax evasion and avoidance, signed on 5 October 1989, (the “Convention”), the competent authorities of the two Contracting States have concluded a mutual agreement regarding the provisions applicable to incomes referred to in paragraphs 1 and 4 of Article 15 of the Convention (“the Agreement”), following the measures taken in the context of the prevention of the spread of COVID-19.

*Exceptionally and provisionally, for the application of paragraphs 1 and 4 of Article 15, it is accepted that, due to the measures to prevent the spread of COVID-19, days worked in the State of residence at home on behalf of an employer located in the other Contracting State shall be deemed as days worked in the State in which the individual, in the absence of such measures, would have exercised its employment for which salaries, wages and other similar remuneration (“income”) are received. The Agreement applies to **individuals resident of a Contracting State who were, before the COVID-19 situation, habitually exercising their employment in the other State** and who, since the entry into effect of the Agreement, continue to exercise it but from their State of residence, and derive income from this other state, **whether it is on a full or part-time basis**, and only if the other State effectively taxes the above-mentioned incomes. The Agreement does not apply to income derived by individuals resident of a Contracting State in relation with days worked at home or in a third State that were already agreed with the employer before the implementation of the measures to prevent the spread of COVID-19.*

Breve *excursus*: frontalieri e telelavoro



***E l'accordo amichevole del Giugno 2020?
La fine del 2022 si avvicina...***

Regime degli impatriati e regime dei neo-residenti

- Alternatività tra i regimi
- Regime degli impatriati
 - Distacchi e requisito della « discontinuità »
 - Remote working
- Regime dei neo residenti
 - Profili di criticità
 - Particolari tipologie di contribuenti

I cd. “nomadi digitali”

Key Features of Digital Nomad Visas*



*As of June 2022

**It is unclear how long these visas will be available, and some may already be winding down. Georgia suspended its Remotely from Georgia program in April 2022, and reports indicate that the Bahamas Extended Access Travel Stay (BEATS) Permit was suspended in early 2022.

Source: Compilation by the authors based on information shared by Fragomen.



I cd. “nomadi digitali”

- Anche l'Italia presto avrà il suo Visto per Nomadi Digitali, destinato ad accogliere i “*cittadini di un Paese terzo che svolgono attività lavorativa altamente qualificata attraverso l'utilizzo di strumenti tecnologici che consentono di lavorare da remoto, in via autonoma ovvero per un'impresa anche non residente nel territorio dello Stato italiano*”.
- E la Svizzera?

Country	Max Length	Local taxes	Requirements	Living cost	Wi-fi speed
Croatia	1 year	No	Annual income (approx) €28'000	medium	60 Mbps
Czech Republic	1 year	Yes	At least (approx.) € 5'084 in your bank account. Only <i>freelancer</i> . Difficult to obtain, embassy interview required.	medium	63 Mbps
Estonia	1 year (max. 1,5 year)	Yes, after 183 days	Annual income (approx) €42'000	medium	70 Mbps
Germany	Up to 3 years	yes	Only <i>freelancer</i> . Accommodation in Germany required, mandatory announcing to competent authorities	medium	68 Mbps
Greece	1 year	To be defined	Annual income €42'000	medium	-
Iceland	180 days	No (< 183 days)	Annual income (approx.) €85'000	high	117 Mbps
Italy	1 year	yes	Annual income € to be defined	medium	30.15 Mbps
Malta	1 year	no	Annual income (approx) €34'000	medium	53 Mbps
Norway	3 years	Yes, after 183 gg	Annual income (approx.) €37'000.	high	167 Mbps
Portugal	5 years	Yes, after 183 gg	Only <i>freelancer</i> . Annual income (approx.) € 90'000	medium	53 Mbps
Spain	1 year	Only after 183 gg	Only <i>freelancer</i> . Annual income (approx.) €27'000	medium	59 Mbps

In salita, ma sulla buona strada?



Contatti

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