

When you enter into an employment relationship with an employee by starting to employ people to work for you, you must submit an **application for registration** with the National Social Security Institution (INPS), which is done exclusively online:

- using the INPS 'Company registration and update' procedure, available in the Institution's 'Services for businesses and consultants' section, described below;
- alternatively, you can apply for registration by making a Single Company Start-up Notification (ComUnica). The ComUnica service for registration in the Business Register is accessible from the UnionCamere website.

'Company registration and update' procedure (IVA)

You can submit the registration application directly as an employer and legal representative, or via an authorised intermediary, under Article 1 of Law 12/1979 (employment consultants, accountants etc.). If you are the owner or legal representative, you are entitled to make changes to the company account without the need for a proxy, as long as you are connected to the company database. In order to use the INPS online services, as an employer and legal representative of the company or authorised intermediary, you can apply for authorisation using [Form SC65 - Request for authorisation to use online company services – Employer](#).

On the page <http://www.inps.it>, select 'Services > All Services' and filter the services for the 'Company' user type. The first result you see will be the 'Services for business and consultants' link. In addition to having authorisation to access the service, you must log in with your SPID personal login details (level 2 or 3), electronic identity card (CIE) 3.0, National Service Card (CNS) or the INPS PIN (which INPS stopped providing on 1 October). Once you have completed the authentication process, access the service and view your personal details automatically. You can choose one of the following options from the side menu of the Services for business and consultants' portal:

- new company registration;
- change in business information;
- consult requests;
- communication of business unit/production unit/centralisation of contributions;
- Menu.

If you are registering a new company, the procedure will ask you to enter your tax code and sign a statement of liability. In order to ensure that the tax position is unique, the procedure checks for other open accounts associated with the same tax code. If you already have an open contributions account in the same province, the system will notify you and will not allow you to proceed. If you already have a contributions account in another province, which is open for the same type of activity, you will have to use the same account without registering a new one: in this case, you will have to enter details of the new unit where your employees will work in the section 'Notification of business unit/production unit'.

Once the checks are complete, the system opens a page for you to enter your personal details. If the company is already present in INPS files, some information is pre-completed and cannot be edited: in particular, you will not be able to amend any details already certified by the Business Register.

On the next General information page, you will have to enter information about the economic activity you are pursuing with your employees and for which you are applying to open a contributions account. In this case:

- You will be able to describe your activity with keywords to be entered in the 'Filter by description' field in order to identify your 2007 Ateco Code;
- Alternatively, you can enter the 2007 ATECO code directly by consulting the employers' classification manual, annexed to INPS Circular No 56 of 8 March 2017.

The procedure requires other information to be entered, such as number of employees, date when you started working with employees, address, etc.

Enter the details of other entities linked to the company on the 'Linked entities' page.

NBI data about the consultant must be entered in the 'Representatives' section, which can be accessed directly from the procedure homepage.

To ensure the social security situation is properly classified, the procedure opens a questionnaire to gather additional information. Depending on the type of activity carried out and the answers provided, you will be able to obtain an automated classification and view it in the section 'Suggested classification data for the new contributions account'. If the details entered do not allow automated classification, your request to open a new contributions account is sent to the INPS Directorate, which is responsible for defining the classification. < Lastly, use the 'Register company' function to generate a registration number and a registration receipt in PDF format.

Once you have checked the information provided, you can select one of two options:

- 'accept classification': in this case, you accept the classification proposed by the INPS; the receipt and DM80 form – i.e. the actual classification – will be produced automatically. The contribution status is entered in the INPS archives and the social security classification is completed;
- 'refuse and send to INPS for classification': in this case, if you do not accept the proposed classification, your application for registration is sent to the INPS office concerned, which sees to the defining of the classification, normally within 3 days. The procedure provides only an acknowledgement of the application for contribution status and the registration number.

You may lodge an administrative appeal against the decision classifying employers pursuant to Article 50 of Law No 88 of 9 March 1989 within 90 days of receiving notification of the INPS decision.

Once the registration order has been issued with the registration number, you can pay contributions for your employees. To send any attachments in electronic format you can use the 'online forms submission' service, on the same page as the 'New business registration' service: from the list you must select 'Form for sending business documents'. If you have a registration number, you can use the 'Two-way box', provided for businesses and consultants to converse with the INPS. With this function, businesses can send a request to the

appropriate office, choosing a subject from among those available (DM sent, F24 payment form, business classification, contribution terms, etc.).

It is possible to attach supporting documents to the request.

In the Contacts section, through the 'Appointments schedule' function, businesses can book an appointment at the appropriate office for the business registration number – by selecting a day and a time from those made available by the procedure and sending any supporting documentation so as to reduce the time required for the appointment – and receive a reminder via email and SMS of scheduled appointments.

You can consult the Business Registration and Change Procedure manual on the internet, as per Annex 2 of INPS Circular No 80 of 25 April 2014.

The authority responsible for the procedure is the National Social Security Institution (INPS), Dc.entrata@postacert.inps.gov.it tel. 0659051.

Once the company has been registered, you can delegate one of your employees to work with the INPS, via the **Delegation to Employee** (mechanism sub-delegation).

In order to authorise the employee, the employer must sign the application for authorisation to send to the INPS by using form [SC62, 'Application for authorisation for online communication services for businesses – Private or Public Sector Staff'](#).

The employer must then access the 'Delegates Management' service in the 'Services for Consultants' area, logging in with its own login details (SPID, CIE, CNS, or INPS PIN). Once you have signed in, you must select from the application menu the function 'Delegation to employee', where you will have the option of delegating the designated employee either for a single registration or for a tax code for several registrations. The system automatically verifies that the person indicated is actually employed by the business. Upon activation of the delegation, the employee will be able to access the 'Delegates Management' system to enter his/her contact details required for working with the business and then have access to the same services as those available to the employer in the business for which he/she is the delegate.

Relevant legislation

- Article 9, Decree-Law 7/2007, converted into law by Law 40/2007, Single Communication for Business Creation
- Regulation (EC) No 1893/2006, as amended by Regulation (EC) No 295/2008 — Statistical classification of economic activities NACE Revision 2
- Article 49 of Law No 88 of 9 March 1989 — Classification of employers for social security and welfare purposes
- Prime Ministerial Decree 6/5/2009

Single Company Start-up Notification (ComUnica)

By means of a single electronic submission, the single company start-up notification enables you to unify the administrative requirements for registration in the Business Register with those laid down for social security, welfare and tax purposes.

The [ComUnica](#) procedure is accessible from the [Unioncamere](#) website. Through this service you can make the start of business declaration, the data change (e.g. change in the activity carried on, change of company name, change of the registered and/or operational office), the cessation of activity.

If you use ComUnica you can comply with the legal obligations for setting up a business concerning the Chambers of Commerce, the INPS, INAIL and the Revenue Agency at the same time.

[Contact Assistance Services](#)

