

As an employer, you are required to pay social security contributions by the 16th day of the month following the month in which the employee performs the service.

As an employer, you must comply with the obligation to pay contributions in accordance with the accruals concept, by applying the contribution scheme in force at the time when the remuneration falls due (rates, thresholds, etc.), setting contributions against that period, and complying with the 16th day deadline, even if you have not paid the worker.

As an employer, you are exclusively liable for the payment of the employee's share, without prejudice to the right to recoup the employee's share.

As an employer, you can check the correctness of the information and contribution requirements for positions in companies (company registration number(s)) under your company's tax code, by accessing the **Services for businesses and consultants** portal and selecting **'Cassetto Previdenziale Aziende' [company social security dashboard]** from the portal's internal menu, after logging in and with the authorisations requested using form SC65.

The National Social Security Institution (INPS) provides employers who are required to pay contributions to INPS with INPS company social security dashboard functionalities to consult and print information relating to the situation (personal details, debit, payments, etc.) online.

For example, to check that your UniEmens report has been successfully submitted, you can select the **'E-mens submitted'** function from the menu.

Services for businesses and consultants – details of company social security dashboard functions:

- brief personal details;
- detailed personal details;
- associated companies;
- holdings with the same tax code;
- reference position (parent holding);
- affiliated entities;
- positions of self-employed persons;
- list of breaks (periods with no employees in the workforce);
- previous company titles;
- offices;
- additional information;
- credits/defaults;
- presence of CIG [wage compensation fund] and CIGS [special wage compensation fund] applications;
- rectifications;
- E-mens reports submitted;
- DM10-01M comparison;
- customer 10 %;
- overview of supervisory inspections;
- entry in the register;
- folder deferrals;
- requests for deferral;
- inter-professional funds;
- hybrid mail;
- Infocamere data;
- print-out of the complete file.

If situations need to be defined, you can use the **two-way communication function** within the company social security dashboard. Business owners or their authorised advisers can use this functionality to send a request to the competent office, choosing a subject from among those available (monthly reports ('DM') sent, F24, overview of the company's contribution subsidies, etc.). Supporting documents can be attached to the request.

You can also use the **Appointments diary** function, if you need to book an appointment at the company's office, selecting a date and time from among those suggested by the procedure and sending supporting documentation, if necessary, in order to reduce the time needed for the appointment. You can receive a reminder of planned appointments by email and text message.

Authority responsible for the procedure
INPS, email: dc.entrata@postacert.inps.gov.it, Tel: 06 59051.

[Contact Assistance Services](#)



