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Dati e Tabelle fornisce i valori e le percentuali indispensabili per la corretta compilazione della busta paga e per un'efficiente gestione amministrativa del personale. Tra le novità presenti in questo volume segnaliamo: i nuovi schemi e tabelle di facile consultazione che riassumono la disciplina di particolari istituti giuslavoristici, oltre a formule di semplice fruizione che agevolano l'amministrazione del personale; il calendario fiscale aggiornato con tutte le novità dei provvedimenti emanati a seguito dell'emergenza Covid-2019; il nuovo credito di imposta introdotto dal D.L. 3/2020; il nuovo calcolo per la determinazione del fringe benefit per la concessione di veicoli ad uso promiscuo di cui alla legge 160/2019; la circolare INPS n. 57/2020 che ha fornito le istruzioni operative per la fruizione degli sgravi contributivi per le

assunzioni a tempo indeterminato di giovani under 30/35; l'art. 1, D.L. 3/2020 (legge 21/2020) sulla riduzione del cuneo fiscale; il nuovo importo esente dei ticket restaurant (legge di Bilancio 2020). Tutte le aliquote contributive dell'Inps per il periodo 2016 - 2020 sono riportate nel CD-ROM allegato. Si segnala, inoltre, che il CD-ROM contiene anche le aliquote per gli apprendisti, le aliquote per i contratti a tempo determinato e le aliquote con la riduzione per assunzioni agevolate, per assunzioni ex art 120 legge 388 del 2000 e per assunzioni ex art. 1, co. 361 e 362, legge n. 266 del 2005.

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The insertion in June 1997 of a Title on employment in the Treaty on European Union has accelerated the drafting of European policy in this field over the last few years. This European dynamic has had widespread impact on the themes and mechanisms that characterise national systems of industrial relations. On the one hand, employment is increasingly governed by rules negotiated between the social partners and, depending on the circumstances, the State. This phenomenon of joint labour market regulation is confirmed by a marked desire on the part of employers' associations and trade unions to integrate employment-related issues into their actions and negotiations. On the other hand, the incorporation of employment-related themes by employers' associations and trade unions, usually in concertation with government policies, is related with greater coordination of bargaining and concertation mechanisms established at European level and within each Member State. Today, the various national realities appear to be directed to various degrees by these two general tendencies. These phenomena active in the field of employment bargaining must therefore be analysed on three counts: the first focuses on the development of the coordination mechanisms that structure these negotiations, and more specifically raises the issue of co-responsibility for the labour market; the second deals with the strict content of employment bargaining, and examines the question of negotiated flexibility of working conditions and employment; the third addresses the autonomy of collective bargaining in Europe. This analysis informs our research, which is in turn intimately linked to recent changes taking place in national systems of industrial relations.

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