

TRAINING 4.0

A development opportunity for workers and companies

WHAT IS IT

The aim of the Training 4.0 tax credit measure is to **sustain the technological and digital development of companies towards the Industry 4.0 model**, which today is required with increasing intensity and urgency.

WHO IT IS AIMED AT

All companies, regardless of their legal nature, the economic sector they belong to, their size, the accounting regime adopted and the way in which income is determined for tax purposes. Professionals (or, more precisely, self-employed persons) are not eligible for the benefit.

FIELDS OF APPLICATIONS

Training activities on the technologies envisaged by the National Industry 4.0 Plan and more precisely (the ordinary training activities required by law are not included):

- Big data and data analysis
- Cloud and fog computing
- Cyber security
- Cyber-physical systems
- Rapid prototyping
- Visualisation systems and augmented reality
- Advanced and collaborative robotics
- Human/machine interface
- Additive manufacturing
- Internet of Things and Machines
- Digital integration of business processes

Training activities must cover the following areas:

- Sales and marketing
- Computer science and techniques
- Production technologies

TAX BENEFIT

The credit relating to the **cost of employees** (trainees, internal teachers, company tutors), **external costs for teaching** and the **costs of consultancy services related to training**, is equal to:

- 50% of the expenses incurred for Small Businesses with a ceiling of € 300,000 per year
- 40% of the expenses incurred for Medium Enterprises with a ceiling of € 250,000 per year
- 30% of the expenses incurred for large companies with a ceiling of € 250,000 per year

To take advantage of the subsidy (in a single installment from the tax period following that of incurring the eligible expenses), starting from 2020 the prior trade union agreement is no longer necessary. Training can be carried out with internal or external teaching within the company. In this second case, only the activities commissioned to accredited subjects for carrying out training activities financed in the region or autonomous province in which the company has its registered office or operational headquarters, to universities, public or private or to structures they are connected to subjects accredited by inter-professional funds according to the EC regulation 68/01 of the Commission of 12 January 2001 and to subjects in possession of quality certification according to the UNI EN ISO 9001: 2000 sector EA 37, and Technical Institutes Superior.

CRSL AND TRAINING 4.0

CRSL, as a Technology Transfer Center 4.0:

- Identify, in the context of Industry 4.0, the training needs of a company, guiding it according to its needs and real requirements
- Deliver Training 4.0 directly
- Provide support for the accounting analysis and preparation of the file to determine the related tax credit.