ELEARNINGNEWS ARTICLE

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# Technologies for eLearning training and 4.0 training in favour of Italian industry

***Super amortization and tax credit are two of the tools envisaged in the Italian Industry 4.0 plan which allow companies to adopt tools and resources for eLearning training.***

During 2017, the Italian Ministry of Economic Development approved the National Business Plan 4.0, an extensive program of actions and incentives aimed at the national industries that want to seize the opportunities linked to the fourth industrial revolution.

The objective of this plan is to enable industrial production companies to integrate some new technologies into their work processes, with the objective of improving working conditions and increasing both productivity and production quality of the plants.

The main actions envisaged by the plan are:

- Hyper and Super Depreciation: Investing to grow
- Nuova Sabatini: Credit for innovation
- Guarantee Fund: Expand your credit facilities
- R&D tax credit: Reward those who invest in the future
- Innovation agreements: Industrial research projects and experimental development
- Development contracts: Large strategic and innovative investment programs
- Start-ups and innovative SMEs: Accelerating innovation
- Patent box: Give value to intangible assets
- Highly specialized competence centres: Advanced technologies for companies
- Technology transfer centers: Training, consulting, services

In particular - as far as we are concerned with eLearning training - it is important to point out that, within such a vast and articulated program, training is certainly the key step in addressing the innovation process of the company. Not only to develop the obvious technical and technological skills, but also to manage the indispensable process of cultural and organizational transformation.

This need to accelerate the process of transformation and updating required by the Industry 4.0 plan makes very clear the need of modern companies to combine the classic training made of in-house and in-attendance courses, with a tool for digital learning that can always be used in every place, filled with educational contents tailored to the learner, aimed at all the activities of the company: production, control, commercial, security.

In this logic, the National Enterprise Plan 4.0 **offers two interesting funding opportunities for companies wishing to adopt technology platforms for information and training online or to conduct non-compulsory e-learning courses.**

1. **Adoption of the "eLearning platform" tool for the "Digital integration of business processes" area using the financing instrument known as "Super amortization"**. With this resource it is possible to include the eLearning platform into the production chain for the provision of training courses on the use of machines, work tools and procedures; on updating with respect to work activities, instrumental maintenance, manuals, information on work processes and operations, and so on.
2. **Adoption of the "tax credit" instrument** for the recovery of courses related to non-compulsory training activities aimed at improving the production process and / or skills of workers: Security (Prevention of terrorist threats in the company); Office Computer (Word, Excel, PowerPoint, basic and advanced access); Privacy: Privacy and protection of personal data; Personal skills (Personal effectiveness, employee management, organizational interaction).
   The tax credit is calculated in the amount of 40% of the expenses related to the gross corporate cost of the employees

for the period occupied in the training carried out to acquire / consolidate the technological knowledge required by the National Business Plan 4.0. Please note the fact that the company - forming an internal teacher for courses - can then 'recover' the training carried out by these figures towards internal workers with a chain of credit recovery of 40% potentially as long as the courses / workers put into play.

To find out more about this topic, please find attached

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