



# Payroll and HR News & Alerts

## ZES Economic zone bonus

A Ministerial Decree has been published containing the criteria and methods for implementing the exemption reserved (for a maximum period of 24 months) for private employers who employ up to 10 employees in the month of hiring who, from 1st September 2024 to 31st December 2025, hire non-managerial staff with a permanent contract with an actual place of work in one of the Regions of the Single Special Economic Zone for Southern Italy who, on the date of the incentivised hiring, have reached the age of 35 and have been unemployed for at least 24 months or who on the date of hiring have already been employed on a permanent basis by an employer who has partially benefited from the exemption.

For the purposes of applying for the exemption, employers are to submit applications electronically to INPS, according to the methods and terms indicated within the specific instructions provided by the Institute.

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# Contribution relief for mothers

The Ministry of Labour has provided important clarifications regarding the possibility of applying contribution relief to working mothers of 3 or more children with intermittent employment, providing a total relief for the three-year period 2024-2026 of the share of contributions payable by working mothers with 3 or more children with permanent employment, excluding domestic work, up to the month in which the youngest child turns eighteen years of age, up to a maximum annual limit of €3,000 recalculated on a monthly basis. The same measure is also expected on an experimental basis for 2024 for working mothers of 2 children, up to the tenth birthday of the youngest child.

## Relief for southern SMEs

The 2025 Budget Law introduced an exemption from the payment of social security contributions, with the exclusion of premiums and contributions due to INAIL, limited to micro-companies and small and medium-sized companies that employ workers on a permanent basis in the Regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Puglia, Calabria and Sardinia. The benefit applies exclusively to permanent subordinate employment relationships, with the exclusion of the agricultural sector, domestic work contracts and apprenticeship relationships, provided that the workplace is located in one of the Regions mentioned above. The benefit is granted within European limits for de minimis aid. The duration of the benefit is 12 months.

## Resignation by conduct and dismissal tickets

A new type of termination of employment has been introduced. According to the provisions of the law, in the event of an unjustified absence of an employee that extends beyond the terms provided for by national collective labour agreement applied to the employment relationship or, in the absence of a contractual provision, beyond 15 days, the employer is obliged to notify the territorial office of INL, which can verify its veracity.

In this case, therefore, the employment relationship is considered terminated with immediate effect, and those formalities providing for the voluntary resignation of the employee, as well as compliance with the notice period, do not apply. The termination effect of the relationship may however not be applied where the Legislator places the burden on the employee to prove not so much the reasons underlying the absence, but rather the impossibility of communicating them to the employer or in any case the circumstance of having communicated them.



## Conditions for obtaining tax benefits for repatriates

The Inland Revenue Agency has clarified that the various tax relief schemes provided for taxpayers returning to Italy, namely the new tax relief scheme for repatriated workers and the incentives for the return to Italy of researchers residing abroad, can be applied by the same person simultaneously in the same tax period and in compliance with all the requirements set out in the relevant provisions. It has specified that a French citizen, who has worked abroad for a sufficient period and intends to return to Italy to continue working with the same company, can benefit from the new tax relief scheme for repatriated workers, provided that they comply with the requirements established by the legislation.

## Increase in deductible costs in the presence of new hires

The Inland Revenue Agency has returned to the question of relief aimed at encouraging increases in employment through the recognition of an increase in the cost of personnel eligible for deduction in the presence of new hires, including those belonging to certain disadvantaged categories.

The benefit for new hires can be applied by holders of business income and by those carrying out occupations and professions, including in associated form, who earn self-employed income, with a minimum period in which the business or professional activity was effectively carried out, i.e. in the 365 days (or, in the 366 days if the tax period includes 29th February 2024) prior to 1st January 2024.