Payroll and HR News & Alerts

Clarifications on the “Collegato Lavoro”

Clients are informed that the Ministry of Labour, through Circular no. 6/2025, has issued the first operational guidelines regarding Law no. 203/2024 (so-called “Collegato Lavoro”).

LABOUR SUPPLY

Article 10 of Law no. 203/2024 has amended, in several respects, the regulation on labour supply as set out in Legislative Decree no. 81/2015.

The aspect that certainly deserves the most attention concerns the repeal of the temporary regime which allowed, in the case of open-ended employment by employment agencies, the possibility to exceed the 24-month limit for fixed-term supply assignments, even if not continuous.

This regime, set out in the 5th and 6th sentences of Article 31, paragraph 1, of Legislative Decree no. 81/2015, was scheduled to expire on 30 June 2025, as a result of a series of extensions triggered during the pandemic period.

With the repeal of the transitional regime, the rule laid down in Article 31, paragraph 1, of Legislative Decree no. 81/2015 now provides that exceeding the 24-month limit results in the establishment, for the user company, of an open-ended employment relationship with the supplied worker.

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The circular addresses a fundamental issue concerning the transitional regime and the calculation of supply periods for the purpose of verifying the 24-month limit.

Starting with the simplest part: the fixed-term assignment of a worker hired under a permanent contract as of 12 January 2025 is to be included in the 24-month calculation, by virtue of the expiry of the previous regime. Conversely, supply assignments carried out before 12 January are, according to the Ministry, not to be counted.

For supply contracts entered into between the agency and the user from 12 January 2025—the date on which Law no. 203/2024 came into force—the 24-month period for supplied workers, under Article 19, paragraph 2, of Legislative Decree no. 81/2015, must include all fixed-term assignment periods that occur between the parties after the aforementioned date.

As for supply assignments still ongoing on the date the law came into force—resulting from contracts between the agency and the user entered into before 12 January 2025—the Ministry of Labour highlights that "they may continue until their natural expiry, up to 30 June 2025, without the user being subject to the penalty of transformation of the supply relationship into an open-ended contract."

However, despite the supply contracts having been signed before 12 January 2025, the Ministry of Labour includes in the 24-month limit the portion of assignment periods that falls on or after 12 January 2025

With reference to further developments in the matter of labour supply, the circular examines what is provided for under Article 10, paragraph 1, letter a), no. 2, of Law no. 203/2024, which modifies the categories of workers excluded from the quantitative limit of 30% of fixed-term and fixed-term supplied workers compared to the number of open-ended employees in force at the user company.

Firstly, it is expressly established that the cases already excluded from the quantitative limits set for fixed-term employment contracts (Article 23, paragraph 2, of Legislative Decree no. 81/2015) do not fall within the scope of these limits either:

- during the start-up phase of new business activities;
- in the case of innovative start-ups;
- for carrying out seasonal activities;
- for performing specific programmes or shows;
- for replacing absent workers;
- with workers over the age of 50.

Furthermore, workers assigned on a fixed-term basis who are hired by the provider under a permanent employment contract—now excluded from the above-mentioned derogation regime—are also excluded.

The final amendment concerning labour supply relates to workers in situations of particular disadvantage, an aspect deemed deserving of a significant exception: exemption from the requirement of providing justification (Article 19, paragraph 1, of Legislative Decree no. 81/2015), in order to simplify their employability and placement.

This derogation allows employment agencies to assign the following categories of workers on a fixed-term basis without justification:

- unemployed individuals who have been recipients for at least 6 months of non-agricultural unemployment benefits or social safety nets;
- disadvantaged or severely disadvantaged workers, as referred to in Article 2, paragraph 1, nos. 4 and 99, of Commission Regulation (EU) No. 651/2014 of 17 June 2014, as identified in Ministerial Decree of 17 October 2017.

AUTHENTIC INTERPRETATION PROVISION ON SEASONAL WORK

With regard to seasonal work, as is known, the so-called Collegato Lavoro introduced a provision of authentic interpretation—Article 11—which aims to anchor the concept of seasonality to the provisions of collective bargaining, in order to contain the recent case law trend that, on the contrary, had cast doubt on such delegation.

Specifically, it has been clarified that "seasonal activities include, in addition to those indicated in the Presidential Decree of 7 October 1963, no. 1525, those activities organised to respond to intensifications of work during certain periods of the year, as well as technical-productive needs or needs linked to seasonal cycles of the production sectors or of the markets served by the company, as provided for by collective labour agreements, including those already signed."

Before addressing the specific clarifications provided, it is worth noting that the Ministry of Labour and the National Labour Inspectorate (INL) have never questioned the possibility, on the part of collective bargaining, to identify cases of seasonality, as evidenced by the previous references cited in Circular no. 6/2025 (Rulings no. 15/2016, no. 6/2019 and INL note no. 413/2021).

In particular, the Ministry of Labour points out that, provided they are identified by representative collective agreements, the following may be considered seasonal:

"not only traditional activities linked to well-defined seasonal cycles, but also those that are essential to cope with productive intensifications in certain periods of the year or to meet technical-productive needs linked to specific cycles of the production sectors or of the markets served by the company, as provided for by collective labour agreements, including those already signed on the date of entry into force of the present law, signed by the employers' and workers' organisations that are comparatively most representative in the category, pursuant to Article 51 of Legislative Decree no. 81/2015."

Collective bargaining will, in turn, be required to detail such principles into clearly defined cases, to which the specific individual employment contracts must then be subsumed.

The Ministry of Labour correctly recalls the necessary respect for and compliance with EU law by collective bargaining. Specifically, Directive 1999/70/EC: the framework agreement contained in the Directive, in clause 5.1, requires Member States to implement one or more of the following measures:

- objective reasons justifying the renewal of such contracts or relationships;
- the maximum total duration of successive fixed-term employment contracts or relationships;
- the number of renewals of such contracts or relationships.

Therefore, since seasonal contracts, by their nature, are cyclical and cannot be limited by a maximum total duration or number of renewals, the only measure among those provided at the European level capable of limiting their use is precisely the identification, by the Legislator and by collective bargaining, of objective reasons justifying renewal: fixed-term contracts responding to non-temporary needs would, in fact, be contrary to the purpose of Directive 1999/70/EC, as interpreted by the Court of Justice of the EU.

Finally, it should be recalled that the authentic interpretation provision includes collective agreements, both already signed and those that will be signed "by the employers' and workers' organisations that are comparatively most representative in the category, pursuant to Article 51 of the aforementioned Legislative Decree no. 81/2015."

PROBATION CLAUSE IN FIXED-TERM CONTRACTS

In an effort to detail the principle of proportionality of the probation clause in fixed-term contracts—referring to "the duration of the contract and the duties to be performed in

relation to the nature of the employment", as provided in Article 7, paragraph 2, of Legislative Decree no. 104/2022—the so-called Collegato Lavoro has introduced a "mathematical" proportionality mechanism, while maintaining the ordinary delegation to collective bargaining.

Specifically, the following provision has been added to the aforementioned Article 7:

"Without prejudice to more favourable provisions in collective bargaining, the duration of the probationary period is set at one actual day of work for every fifteen calendar days from the start date of the employment relationship. In any case, the duration of the probationary period may not be less than two days nor more than fifteen days for employment relationships lasting no more than six months, and no more than thirty days for those lasting more than six months and less than twelve months."

According to the Ministry of Labour,

"it must be taken into account that, generally speaking—in application of the favor praestatoris principle, whereby in labour matters the interpretation that grants greater protection to the worker is to be preferred—a shorter duration of the probationary period is deemed more favourable to the worker, due to the instability it implies for the worker."

As for the calculation method, the duration of the probationary period is, as a general rule, equal to one actual working day for every 15 calendar days from the start date of the employment relationship, with a minimum of 2 actual working days and a maximum limit differentiated according to the duration of the fixed-term employment:

15 actual working days if the contract duration does not exceed 6 months;

30 actual working days if the contract duration exceeds 6 months but is less than 12 months.

The Ministry of Labour underscores that these maximum limits may not be derogated in peius by collective bargaining.

In the case of fixed-term contracts with a duration of more than 12 months, without prejudice to more favourable provisions of collective bargaining, and in the absence of specific provisions, there will be no maximum limit, and the calculation will be performed solely on the basis of the general rule of one actual working day for every 15 calendar days.

DEADLINE FOR MANDATORY COMMUNICATIONS REGARDING REMOTE WORK

The so-called Collegato Lavoro has amended Article 23, paragraph 1, first sentence, of Law no. 81/2017 – as already amended by Decree-Law no. 73/2022 – by setting a 5-day deadline for the communication of the commencement and termination of remote work arrangements, as well as for any changes to the originally agreed duration, according to the procedures established by decree of the Minister of Labour and Social Policies.

The new 5-day deadline for mandatory communication of remote work applies, starting from 12 January 2025, to all private-sector employers.

The deadline for communication does not begin from the date of the agreement, but rather from the actual start date of the remote work performance.

For example, if an agreement is signed on 15 January 2025 providing for the commencement of remote work on 1 February and its conclusion on 30 June 2025, the communication must be made by 6 February 2025 (and not by 20 January).

In the event of a modification to the originally communicated duration—due to an extension of the agreement, which must occur prior to the expiry of the initially agreed and communicated term (in the example, before 30 June 2025)—the employer must submit the communication of such change within 5 days following the extension;

likewise, in the case of early termination, the communication must be sent within 5 days following the new termination date.

The procedures for carrying out these mandatory communications are already governed by Ministerial Decree no. 149/2022, which remains the relevant reference.

Failure to comply with these communication procedures results in an administrative pecuniary sanction ranging from €100 to €500 for each affected worker, pursuant to Article 19, paragraph 3, of Legislative Decree no. 276/2003.

RULES ON TERMINATION OF THE EMPLOYMENT RELATIONSHIP

Article 19 of Law no. 203/2024 amended Article 26 of Legislative Decree no. 151/2015 regarding "Voluntary Resignations and Mutual Termination", by introducing paragraph 7-bis, which establishes that:

"In the event of unjustified absence by the worker extending beyond the period provided for by the national collective labour agreement (CCNL) applied to the employment relationship or, in the absence of such provision, for more than fifteen days, the employer shall notify the competent territorial office of the National Labour Inspectorate, which may verify the truthfulness of said communication. The employment relationship shall be deemed terminated at the worker's initiative and the provisions of this article shall not apply. The provisions of the second sentence shall not apply if the worker proves the impossibility, due to force majeure or attributable to the employer, of communicating the reasons justifying their absence."

With regard to the length of absence that may result in resignation by conclusive conduct, Article 19 provides that, in the absence of a specific provision in the applicable CCNL, the period must exceed 15 days. Unless otherwise specified, these are to be understood as calendar days.

If, on the other hand, the applicable CCNL provides for a different period than that set out by the law, the contractual term shall apply, provided it is longer than the legal term, in accordance with the general principle that contractual autonomy may only derogate from legal provisions in *melius*. If a shorter term is provided, the legal term shall prevail.

Pursuant to Article 19, should the employer intend to rely on the worker's unjustified absence, extending beyond the above limits, as grounds for termination of the employment relationship due to conclusive conduct, they must notify the competent territorial Labour Inspectorate, identified based on the place of work.

To allow the Inspectorate to verify the validity of the employer's communication regarding the unjustified absence, the employer must provide all contact information supplied by the worker and send the communication submitted to the Inspectorate also to the worker.

The termination of the employment relationship shall take effect from the date indicated in the UNILAV form, which in any case may not be earlier than the date of the communication of the worker's absence to the territorial Labour Inspectorate. It remains understood that the employer is not required to pay remuneration or related contributions for the period of the worker's unjustified absence.

Regarding the consequences of such termination, it is considered—based on the general principles governing the employment relationship—that the employer may withhold from the worker's severance entitlements the indemnity in lieu of notice.

Following inspection activities, the employer may also be held liable, including criminally, for providing false information to the territorial Labour Inspectorate.

The provision in question does not apply in the cases provided for by Article 55 of Legislative Decree no. 151/2001, which establishes the mandatory validation (with

suspensive effect) of mutual terminations and resignations submitted by:

- the female employee during pregnancy;
- the mother or father during the first three years of the child's life or the first three years of placement of the adopted or foster child, or, in the case of international adoption, within the first three years from the communication of the proposed meeting with the child or the invitation to travel abroad to receive the proposed match.

Limitation Period for Inail Inspection Findings

With Circular no. 26/2025, INAIL has issued operational guidelines for inspection activities, with particular regard to insurance premiums requested following inspection findings, also in light of the new provisions introduced by Decree-Law no. 19/2024. The Circular summarises the rules governing the limitation period for INAIL credits relating to premiums and accessories, based on case law deemed to be consolidated.

LIMITATION PERIOD RULES

The right to recover sums owed by employers to the insurance institution becomes time-barred after 5 years from the date on which payment was due. According to the Court of Cassation, this applies both to the action for assessment and liquidation of credits, and to the recovery of credits already assessed and liquidated (premiums and accessories for which payment was requested via the insurance certificate or amendments thereto).

The limitation period begins to run from the date on which the right can be exercised, irrespective of subjective impediments, even if caused by the debtor. Only legal obstacles preventing the exercise of the right are relevant. Therefore, any practical difficulties or complexity of assessments do not suspend the limitation period. The duration of the assessment does not, in itself, suspend prescription.

Prescription is interrupted by any act that constitutes formal notice to the debtor, including informal acts such as the inspection and notification report, without the need for formal language or exact quantification of the amount due, which may also be merely determinable. Hence, the inspection and notification report, even if lacking an exact figure, is valid for interrupting the limitation period on both premiums and civil penalties (formerly additional amounts), and constitutes notice of default to the employer, provided the reasons for the claim and the elements necessary to determine the amount are clearly stated.

The initial inspection report alone is not sufficient to interrupt the limitation period.

As regards reports issued by other entities, while the elements obtained through inspection activities conducted by other institutions can be directly used, such reports do not interrupt the limitation period for INAIL premiums due and unpaid. Where such findings already contain all elements necessary to determine the credit, they must be promptly liquidated by the relevant office. In this case, the limitation period will start from the INAIL liquidation order.

Conversely, if further elements are required for liquidation and there is a risk of limitation of evaded premiums, offices may notify employers of the findings received, expressing their intent to request the due premiums and reserving the right to subsequently communicate the exact amounts.

CALCULATION OF THE LIMITATION PERIOD

For inspection findings, the applicable limitation period is five years, subject to special suspension causes introduced by legislation as part of the COVID-19 emergency measures.

For the purpose of calculating the limitation period, the relevant date is the due date for the self-assessed premium payment, set for 16 February. The deadline for submitting

annual payroll declarations for self-assessment purposes is not relevant.

The five-year limitation applies only to the economic recovery of any amounts due for premiums and penalties, but not to the assessment of the date when the correct classification and taxation of the activity should have been applied. This may precede the five-year period and is relevant for determining the variation in the average rate to be applied after the first two years of activity.

Thus, the limitation period is calculated retroactively from the date of notification of the final inspection and notification report, provided there have been no valid acts interrupting prescription. If the interrupting act was notified during the COVID-19 suspension period, the new limitation period starts from 1 July 2021.

Notification must occur promptly either by hand delivery to the recipient or via PEC (certified email) from public or otherwise accessible registers for Public Administrations. Only as a last resort may registered mail with return receipt be used—for example, where the entity has ceased activity, no PEC address is available, or the PEC delivery failed.

SCOPE AND LIMITS OF INSPECTION IN INSURANCE MATTERS

INAIL's inspections concern insurance matters and may be limited by subject matter, geographical scope, job classification, or a specific time period. Inspectors must specify the exact scope of the inspection in the initial access report, while retaining the possibility to extend the scope via a dedicated interlocutory report.

The inspection report must explicitly state the period under review and be accompanied by all elements necessary to calculate premiums and civil penalties.

In the final inspection and notification report, the scope must be reiterated, and it must indicate the documents reviewed in relation to the purpose of the inspection, the individual workers' positions, and the verified period. This must align with any previous reports and produces a preclusive effect for further inspections, but only with regard to that specific scope and purpose—provided that the report either indicates full compliance or the employer has remedied all objections raised in the report and in subsequent measures issued by the Institute.

Bilateral Solidarity Fund for the Telecommunications Sector – Supplementary Benefits

Through message no. 1185/2025, INPS refers to the Bilateral Solidarity Fund for the telecommunications sector, which, as explained, intervenes where necessary by providing income support during employment (CIGO - GICS), as well as supplementary and additional benefits in the event of termination of the employment relationship. The Fund also finances training programmes for professional retraining or requalification.

The message highlights that the Fund ensures supplementary benefits in addition to the ordinary CIGO and CIGS benefits, and also provides an income support allowance (AIS). Furthermore, the Fund recognises the transitional employment agreement benefit, granted as an exception, which constitutes an additional extraordinary wage supplementation aimed at supporting the re-employment of workers at risk of redundancy, for a maximum overall duration of 12 months, non-renewable.

It is noted that to finance the above-mentioned supplementary benefits, in addition to the ordinary monthly contribution, an additional contribution of 1.5% is due from the employer, calculated on the total amount of lost wages of the workers concerned by the benefit.

There is a specific method of access in the event of suspension of the employment relationship, which is based on criteria of priority and rotation and in compliance with the principle of proportionality of disbursements. The so-called “company cap” mechanism applies, which is set at no more than 120% of the ordinary contributions due to the Fund by the individual employer, up to the quarter preceding the start of the benefit period, taking into account any benefits already granted for any reason in favour of the same employer.

It is recalled, however, that as a transitional provision, the company cap will be neutralised during the first three years of the Fund's existence. Therefore, supplementary benefits related to CIGS, CIGO and AIS requested up to 31 December 2026—or covering periods authorised for the main benefit with an effective date before 1 January 2027—will not be subject to the above-mentioned cap.

Nevertheless, there is a limitation: the Fund cannot grant benefits in the absence of available financial resources. Thus, for the Fund to provide its guaranteed benefits, specific financial reserves must be established in advance, and benefits may only be granted within those limits.

To activate the procedures, the employer must submit a specific application, following the information and consultation procedures set out by law and collective bargaining.

The beneficiaries of supplementary benefits are employees of employers falling within the scope of application of the Fund who are also recipients of the main benefit. The individual eligibility requirement for supplementary benefits is verified at the time of validation of the payment flow for the main benefit.

As for the amount of the supplementary benefit, it must be such that the total treatment granted to workers reaches 80% of the remuneration provided for by the applicable collective agreements, which is also relevant for the calculation of severance pay (TFR), for the period authorised by the public decision granting the benefit. The calculation of the benefit, based on the hourly reference wage for each individual worker, follows the

same method as for the main benefit.

The Fund's Management Committee has established the deadlines for submitting the application for supplementary benefits by the employer. The application must be submitted electronically, including via an authorised intermediary, within 60 days from the end of the period authorised for the main benefit, or within 60 days from the notification of the decision authorising the main benefit, if it was issued later than that term.

Practically, the method for submitting the application is specified: a dedicated application is available on the OMNIA-IS platform. After logging in to the section “Bilateral Solidarity Funds – Optional and Supplementary Benefits” – “Solidarity Fund for the Telecommunications Sector”, the user can select one of the CIGS/CIGO/AIS authorisations for which the supplementary benefit can be requested.

It is specified that only one application may be submitted for each authorisation granted for the main benefit. The system displays all data relating to the selected authorisation, which cannot be modified by the user, including:

- authorisation number;
- authorisation date;
- authorisation expiry date;
- payment method;
- ticket associated with the authorisation;
- relevant processing unit (UP);
- authorised period;
- number of authorised beneficiaries;
- number of authorised hours.

The list of authorised beneficiaries, if available, can be viewed and downloaded.

It is also specified that the system automatically applies the payment method relating to the authorisation of the main benefit, without the possibility of modification. There is no need to generate a specific ticket for the supplementary benefit, as the same ticket associated with the main benefit is used for both offset and direct payments.

To ensure compliance with the threshold—80% of the remuneration provided by collective agreements and relevant for TFR calculation—a dedicated field must indicate the total amount of the benefit to be paid for the entire period authorised by the public decision.

The application is managed and processed centrally in accordance with the Fund’s regulations. The Committee approves the interventions in chronological order of application submission, taking into account the Fund’s available resources.

The Committee’s resolution will be notified to the requesting employer, along with the authorisation decision, which will state the authorisation number for both the main and supplementary benefit, as well as the ticket associated with both, which is the same ticket already used for the main benefit.

Supplementary Pension Scheme and Deductibility for New Enrollees

The Italian Revenue Agency, through Resolution no. 25/E dated 10 April 2025, has clarified that the additional deductibility ceiling provided for in Article 8, paragraph 6, of Legislative Decree no. 252/2005 must be calculated considering the five-year contribution period starting from the year in which the worker, as a “first-time employee”, enrolled in a supplementary pension scheme.

It is irrelevant whether the enrolment in the supplementary pension fund occurred earlier.

Indeed, according to the tax authority, contributions paid by family members and deducted from their own taxable income in previous years are not considered relevant, as the condition of “first-time employment” was not met during that timeframe.

Bonuses Accrued Abroad and Taxation

The Italian Revenue Agency, through Ruling no. 81 dated 25 March 2025, provided clarification regarding the taxation of bonuses, including those partially accrued abroad, as summarised below:

- If, during the vesting period (i.e. the period in which the right to the bonus is accrued), the employee performed work activities in a foreign country and was considered a tax resident in that country, the related income must be taxed exclusively in that foreign country, regardless of any subsequent transfer of tax residence to Italy;
- In such cases, only the portion of income relating to the work activity performed in Italy—on a pro rata temporis basis—must be taxed in Italy, even if the income recipient is a non-resident in Italy in the tax year of reference.

As a consequence, according to the Revenue Agency, the Italian permanent establishment is required to comply with tax withholding obligations (as a withholding agent) for the amounts accrued, insofar as they pertain to work performed in Italy.