

Payroll and HR News & Alerts



AUGUST 2025

HR  **IT**
HR • ACCOUNTING • TAX

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Loro sedi

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EMPLOYMENT RELATIONSHIP MANAGEMENT

PRIVACY AUTHORITY: NO TO FINGERPRINT USE FOR ATTENDANCE TRACKING

The Italian Data Protection Authority (Garante Privacy), with Decision no. 167 dated 27 March 2025, published in Newsletter no. 536 of 25 June 2025, ruled that the use of biometric data in the workplace is only permitted where explicitly provided for by a specific law safeguarding workers' rights. Such processing must serve a public interest and comply with principles of necessity and proportionality in relation to the pursued objective.

The Authority fined a secondary education institute €4,000 for implementing a biometric recognition system which required administrative personnel to use their fingerprints for attendance purposes and to prevent damage or vandalism. The employees involved were those who had consented and chose not to use traditional methods of attendance recording.

The Authority recalled a previous 2019 opinion, affirming that the systematic, generalised, and undifferentiated use of biometric attendance systems across Public Administrations cannot be considered proportionate, due to the invasive nature of such verification and the implications tied to the particular sensitivity of the data involved. A lack of appropriate legal basis for the processing of biometric data cannot be remedied by employee consent, as such consent does not typically constitute valid grounds for processing personal data in the employment context—whether public or private—due to the inherent imbalance of power in the employment relationship.

REIMBURSEMENT OF FOREIGN EXPENSES TO EMPLOYEES: CLARIFICATIONS ON THE TAX TREATMENT

The Italian Revenue Agency, in its response to ruling request no. 188/E dated 10 July 2025, clarified that **traceable payment** is no longer required for **business trips or assignments carried out outside of Italy** in order for expense reimbursements to be excluded from the employee's taxable income.

In fact, the **2025 Budget Law** amended Article 51, paragraph 5 of the TUIR (Italian Income Tax Code), establishing that **reimbursements for meals, lodging, travel, and transportation expenses**, including those incurred via non-scheduled public transport services, related to business trips or assignments, **do not constitute taxable income for the employee**, provided that payments are made using traceable methods.

However, **Article 1, paragraph 1, letter b) of Decree-Law no. 84/2025** further amended paragraph 5, **limiting the traceability requirement to reimbursements for expenses incurred within Italian territory.**

Consequently, to ensure that expense reimbursements **do not qualify as taxable income**, payments **must be made through traceable means** only for **business trips and assignments conducted within Italy**. This requirement **does not apply** to **foreign missions or trips**.

COMPANY CARS FOR MIXED USE – ITALIAN REVENUE AGENCY CLARIFIES THE 2025 UPDATES

The new regulatory framework stems from the **2025 Budget Law** (Law no. 207/2024) and has been supplemented by **transitional provisions** introduced by **Decree-Law no. 19/2025**, converted with amendments by **Law no. 60/2025**.

With the amendment to **Article 51, paragraph 4, letter a), of the TUIR**, effective from **1 January 2025**, for newly registered vehicles (cars, vehicles for mixed transport, motorhomes, motorcycles, and mopeds) granted for use under contracts **signed and with actual assignment from 1 January 2025**, the **fringe benefit** is calculated by applying **50% of the value** corresponding to a conventional mileage of **15,000 km**, based on ACI (Automobile Club d'Italia) tables. This percentage is **reduced to 20%** for **plug-in hybrid vehicles** and to **10%** for **fully electric vehicles**. The calculation must be made **net of any amounts withheld from the employee**.

The **new regime applies only** when all of the following conditions are simultaneously met:

- the vehicle is **registered** on or after **1 January 2025**;
- the **grant-of-use contract** is signed on or after **1 January 2025**;
- the **delivery (actual assignment)** to the employee occurs on or after **1 January 2025**.

For vehicles **ordered by 31 December 2024** and **delivered by 30 June 2025**, the rules in force as of **31 December 2024** remain applicable: **delivery date** is relevant, not just the contract date.

As per **Article 51, paragraph 4, letter a), of the TUIR** in force as of 31 December 2024:

- for vehicles with **CO₂ emissions not exceeding 60 g/km**, assigned under contracts signed from **1 July 2020**, **25%** of the value calculated over a notional distance of 15,000 km based on ACI cost tables is used (net of any amounts withheld from the employee);
- for vehicles with **emissions over 60 g/km but not exceeding 160 g/km**, the percentage increases to **30%**;
- for vehicles with **emissions between 160 g/km and 190 g/km**, the percentage rises to **50%**;
- for vehicles with **emissions exceeding 190 g/km**, the applicable percentage was **60% for the year 2020**.

If vehicles ordered in 2024 but assigned in 2025 result in more favourable treatment under the **new regime** (e.g., electric cars), the new rules **may be applied** to avoid penalising the taxpayer.

If neither the conditions for the new regime nor the transitional regime are met, the **general rule** under **Article 51, paragraph 3, TUIR** applies. In this case, the **fringe benefit** is determined based on the **normal value** as defined in **Article 9, TUIR**. The **taxable amount** refers **exclusively** to the **private use** of the vehicle, excluding business use. The valuation must be based on **objective, documented elements consistent with actual usage** by the employee.

Circular no. 10/E/2025 further clarifies that **in the case of a contract extension**, the rules **in force at the time of the original agreement** continue to apply.

In the event of a **vehicle reassignment to another employee**, the applicable regime depends on the date of the reassignment:

- **by 30 June 2025**: transitional regime applies;
- **after 30 June 2025**: normal value rule applies;
- **if the vehicle is registered and assigned in 2025**: the **new regime applies**.

MOTHERS BONUS” FOR 2025

Published in the Italian Official Gazette no. 149/2025, **Decree-Law no. 95 of 30 June 2025**, titled *“Urgent measures for the financing of economic activities and businesses, as well as social interventions and actions concerning infrastructure, transport, and local authorities”*, introduces a new income supplement for working mothers.

Specifically, the measure provides for an **income supplement** in favor of:

- **Employed mothers** (excluding domestic employment relationships); and
- **Self-employed mothers** registered with **mandatory self-employed social security schemes**, including **professional pension funds**,

with **two children**, up until the month in which the **second child turns 10**.

The amount, **not subject to income or social security taxation**, is **€40 for each month or fraction of a month** during which the employment or self-employment relationship is active.

The benefit is granted by **INPS, upon request**, provided that the mother has an **annual work-related income not exceeding €40,000**.

The same monthly benefit is also granted to:

- **Employed mothers** (excluding domestic workers); and
- **Self-employed mothers** registered with mandatory social security schemes (including professional pension funds),

with **more than two children, until the month in which the youngest child turns 18**, for each month or fraction of a month in which employment or self-employment is in effect. This is provided that:

- the beneficiary's **work-related income does not exceed €40,000 per year**; and
- the income is **not derived from a permanent employment contract**; and
- the **month in question** does **not coincide** with the duration of a **permanent employment relationship**.

For these beneficiaries, the monthly amounts from **January to November 2025** will be paid **in a lump sum in December 2025**, as part of the December pay cycle.

It is also noted that the 2024 Budget Law (Article 1, paragraph 180, Law no. 213/2023) remains applicable for **mothers with three or more children who hold permanent employment contracts**. This provision grants a **social security exemption of up to €3,000 per year**, applicable **until the youngest child turns 18**.

Consequently, **mothers with fixed-term contracts and three or more children** are entitled to the **new measure** introduced by Decree-Law no. 95/2025.

OT23 – YEAR 2026

INAIL has announced the availability of the **updated version** of the **OT23 form**, the corresponding **completion guide**, and the **operational instructions** for submitting the request to obtain the **reduction of the average premium rate for prevention measures** for the year **2026**.

To benefit from the reduction, the company — either directly or through an intermediary — must submit the request via the online service "**Reduction for prevention**", **by February 28** (or **February 29** in a leap year).

As specified in **operational note no. 60010/2025**, the updated form identifies the **prevention and health/safety protection interventions** in the workplace that can be carried out during **2025** to qualify for the rate reduction. In order to maintain continuity with the prevention measures provided in previous years, **almost all interventions from last year's form have been retained**, updated to reflect **new legislative provisions** and with **some textual improvements**. The **supporting documentation** has also been updated.

The 2025 application form includes a total of **71 interventions**, divided into **6 sections**, which retain the same headings as in previous years:

- **SECTION A:** Prevention of fatal accidents (non-road related);
- **SECTION B:** Road risk prevention;
- **SECTION C:** Prevention of occupational diseases;
- **SECTION D:** Training, instruction, and information;
- **SECTION E:** Health and safety management: organisational measures;
- **SECTION F:** Emergency management and personal protective equipment (PPE).

No changes have been made to the **application requirements**, introduced in 2025, which distinguish between **“Type A” and “Type B” interventions**, based on each intervention's **preventive effectiveness** and **cost**.

To submit the application, the company must:

- carry out **one Type A intervention, or**
- carry out **two Type B interventions**.

LATEST CONSTITUTIONAL COURT RULINGS

JUDGMENT NO. 115/2025

With **judgment no. 115**, filed on **21 July 2025**, the Constitutional Court declared the **constitutional illegitimacy** of **Article 27-bis** of **Legislative Decree no. 151/2001**, insofar as **it excludes the entitlement to mandatory paternity leave** — consisting of **10 days of fully paid leave** — for a **female worker** who is the **intended parent** in a **same-sex female couple** registered as parents in the **Civil Status Records**.

The Court deemed **manifestly unreasonable** the **discriminatory treatment** between:

- **heterosexual couples**, and
- **same-sex female couples** both legally recognised as parents of a minor for whom they assume equal parental responsibility.

KEY DEADLINES FROM 1 TO 31 AUGUST 2025

Article 37, paragraph 11-bis, of Decree-Law no. 223/2006 postpones to **20 August** the fulfilment of tax obligations and the **payment of amounts** referred to in:

- **Article 17** (unified payments), and
- **Article 20, paragraph 4** (instalment payments),

of **Legislative Decree no. 241/1997**, whose **due date falls between 1 and 20 August** of each year.

HRIT is available for further clarification.

Kind regards,

HRIT

06/08/2025