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NEWSLETTER

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SUMMARY

DELEGATION TO THE GOVERNMENT ON WORKERS' REMUNERATION AND COLLECTIVE BARGAINING

Law no. 144 of September 26, 2025, was published in the Official Gazette no. 230 of October 3, 2025. Through this law, the Government is delegated to adopt, within six months from its entry into force, upon proposal by the Minister of Labour and Social Policies, in agreement with the Minister of Economy and Finance, one or more legislative decrees containing provisions on workers' remuneration and collective bargaining in the private sector, with the aim of ensuring the implementation of workers' right to fair and adequate remuneration (Art. 36 of the Constitution), strengthening collective bargaining, and establishing criteria that recognize the application of the minimum overall economic treatments provided by the most widely applied national collective labour agreements (CCNL).

Specifically, the Legislative Decrees must pursue the following objectives:

- the system for defining minimum economic treatments;
- the fight against underpaid work and contractual dumping;
- the strengthening of control and transparency tools;
- the alignment of wages with the most representative national collective agreements.

In particular, the Legislative Decrees must:

- ensure fair and equitable remuneration in line with Article 36 of the Constitution;
- combat underpaid work, including in relation to atypical organizational models and vulnerable categories;
- promote the renewal of national collective agreements within the timeframes established by the social partners;
- counter contractual dumping practices, i.e., unfair competition through the application of less protective agreements.

One of the central elements of the law is the definition of the "most widely applied" CCNLs for each category of workers, based on the number of companies and employees, so that the minimum overall economic treatment they provide constitutes, pursuant to Article 36 of the Constitution, the minimum economic condition to be recognized for workers in the same category.

The measurement of "most widespread application" will be verified based on the mandatory indication of the CCNL code applied to each employment relationship in the transmissions to the National Social Security Institute (INPS) via the UniEmens electronic flow, in mandatory communications, and on payslips, also for the purpose of recognizing economic and social security benefits related to employment relationships.

Furthermore, instruments will be introduced to support the renewal of national collective agreements within the deadlines set by the social partners or of those already expired, including the possible recognition of incentives to workers aimed at balancing and, where possible, compensating the reduction in their purchasing power.

For each expired contract not renewed within the deadlines set by the social partners or within a reasonable timeframe, as well as for sectors not covered by collective bargaining, a “direct intervention by the Ministry of Labour and Social Policies” is envisaged, through the adoption of necessary measures concerning exclusively the minimum overall economic treatments, taking into account the specific characteristics of the relevant worker categories and, if applicable, considering the minimum overall economic treatments provided by the most widely applied CCNLs in related sectors.

Finally, Article 2 of the Delegation Law calls on the Government to adopt, again within six months from the entry into force of Law no. 144/2025, upon proposal by the Minister of Labour and Social Policies, in agreement with the Minister of Economy and Finance, one or more legislative decrees containing provisions to improve the regulation of controls and to develop public and transparent information procedures concerning workers’ remuneration and collective bargaining. This is aimed at increasing transparency in wage and contractual dynamics at national and territorial levels, for each worker category and sector of activity, and at effectively combating contractual dumping, unfair competition, tax and social security evasion, and the use of undeclared or irregular work to the detriment of workers.

URGENT PROVISIONS ON THE REGULAR ENTRY OF FOREIGN WORKERS

On October 3, 2025, Decree-Law no. 146 of October 3, 2025, was published, containing "Urgent provisions on the regular entry of workers and foreign citizens, as well as on the management of migration."

The measure, in force from October 4 and submitted to Parliament for conversion into law, introduces several important changes, particularly regarding administrative procedures related to the entry of foreign workers into Italy.

More specifically, it stabilizes what was already tested with the 2025 Flow Decree: in procedures for the entry and hiring of foreign workers, including seasonal workers, the mechanisms of pre-filling work permit applications are institutionalized, allowing checks to be carried out before the click day, along with the limit of three work permit applications per employer acting as a private user, already experimentally applied in 2025. Pre-filling checks are also extended to declarations made for entries related to volunteering, research, highly qualified workers, and intra-company transfers.

The Decree establishes that the deadline for issuing the work permit for subordinate employment starts from the moment the application is allocated to the entry quota, rather than from the date of submission.

Foreign workers will now be allowed to engage in work activities not only in cases already provided for during the issuance or renewal of residence permits, but also while awaiting the conversion of their residence permit.

To harmonize the rules concerning residence permits issued to victims of trafficking, domestic violence, and illegal intermediation and labour exploitation, the duration of these permits is increased from six to twelve months, and the right to the inclusion allowance—already provided for victims of labour exploitation—is extended to holders of permits issued under Articles 18 and 18-bis.

In terms of combating labour exploitation, the operation of the "Caporalato Table" is stabilized, and the participation of legally recognized religious entities in its meetings is permitted.

For the three-year period 2026–2028, the annual quota of 10,000 entries outside the quota mechanism established by the Flow Decrees is confirmed for workers employed in the family or social-healthcare assistance sector, specifically for the care of persons with disabilities or those over 80 years of age.

It is also established that the ministerial decree concerning the quota of young foreigners who may participate in general interest and socially useful volunteer programs will have a three-year frequency rather than an annual one, in line with the timing of other decrees that set entry quotas.

Regarding family reunification, the deadline for issuing the clearance is extended from 90 to 150 days, aligning with the nine-month period provided by European legislation.

VALIDATION OF RESIGNATION DURING PROBATION FOR PARENTS

With note no. 14744/2025, the Ministry of Labour reiterates that the resignation of a pregnant employee or a parent within the first three years of the child's life must be validated by the Labour Inspectorate or the territorially competent Labour Inspection Office, pursuant to Article 55, paragraph 4, of Legislative Decree no. 151/2001, even if submitted during the probationary period. This is because the regulation does not exclude such cases and the validation requirement is a general measure, without exceptions.

The purpose is to ensure that resignations submitted during the protected period are not induced by the employer to avoid a discriminatory dismissal, which would be null and void even during the probationary period.

MINOR DISCREPANCY AND DURC

With ruling no. 3/2025, the Ministry of Labour responded to a query regarding the interpretation of the concept of “minor discrepancy” as per Article 3, paragraph 3, of Ministerial Decree dated January 30, 2015, particularly in cases where the debt towards social security institutions consists solely of statutory accessories (penalties/interests), with the contribution omission already remedied.

Essentially, the question was whether, for the purposes of compliance, it is sufficient to pay the omitted amount or whether the accessories must also be paid, and whether these should be included in the calculation of the minor discrepancy that does not prevent the issuance of the DURC.

Recalling that the reference regulations set the threshold at €150, including contributions and statutory accessories, the Ministry concludes that, for the purposes of contribution compliance, any outstanding contributions, penalties, and interests must not exceed the total amount of €150, which is the threshold for the existence of a minor discrepancy.

RECOVERY OF THE SUPPLEMENTARY TREATMENT

With resolution no. 51/E of October 6, 2025, the Italian Revenue Agency has defined the tax codes for the recovery of credits unduly used.

As is known, Article 1 of Decree-Law no. 3/2020, converted with amendments by Law no. 21/2020, provided for the recognition of a supplementary treatment amount to employees and similar workers, which is automatically granted by withholding agents. These agents offset the credit accrued from the disbursement of the supplementary treatment pursuant to Article 17 of Legislative Decree no. 241/1997. Resolution no. 35/E/2020 established the tax codes for the offsetting of said credit through F24 and F24 Public Entities (F24 EP) forms.

For the recovery of credits unduly used, in whole or in part, through offsetting, the Revenue Agency issues the act referred to in Article 38-bis of Presidential Decree no. 600/1973. To allow payment via the F24 form of the amounts resulting from the recovery, following a substantive audit, of the credit accrued from the disbursement of the supplementary treatment, resolution no. 51/E/2025 establishes the following tax codes:

- "7909" titled "Art. 1, paragraph 4, of Decree-Law February 5, 2020, no. 3 – Recovery of supplementary treatment credit unduly used in offsetting by withholding agents and related interest – Substantive audit";
- "7910" titled "Art. 1, paragraph 4, of Decree-Law February 5, 2020, no. 3 – Recovery of supplementary treatment credit unduly used in offsetting by withholding agents – Penalty – Substantive audit".

When completing the F24 form, the above tax codes must be entered in the "Erario" section, corresponding to the amounts indicated in the "amounts payable" column, following these instructions:

- In the "office code" and "act code" fields, enter the information contained in the notified provision;
- In the "reference year" field, in "YYYY" format, enter the year in which the undue offsetting occurred;
- The "installment/Region/Province/month ref." field is not to be filled.

To allow payment via the F24 Public Entities (F24 EP) form of the amounts resulting from the recovery, following a substantive audit, of the credit accrued from the disbursement of the supplementary treatment, the following tax codes are established:

- "700E" titled "Art. 1, paragraph 4, of Decree-Law February 5, 2020, no. 3 – Recovery of supplementary treatment credit unduly used in offsetting by withholding agents and related interest – Substantive audit";
- "701E" titled "Art. 1, paragraph 4, of Decree-Law February 5, 2020, no. 3 – Recovery of supplementary treatment credit unduly used in offsetting by withholding agents – Penalty – Substantive audit".

When completing the “F24 EP” form, the above tax codes must be entered in the “Erario” section (value F), corresponding to the amounts indicated in the “amounts payable” column, following these instructions:

- In the “office code” and “act code” fields, enter the information contained in the notified provision;
- The “reference B” field must be filled with the year in which the undue offsetting occurred, in “YYYY” format;
- The “reference A” field is not to be filled.

GARNISHMENT OF NON-PENSION INPS BENEFITS

With Circular no. 130/2025, due to the operational complexity of the subject matter, INPS outlines the guidelines regarding the possible garnishment of amounts disbursed by the Institute as non-pension social security benefits and income support allowances for workers following termination, suspension, or reduction of work activity.

THIRD-PARTY GARNISHMENT

The regulatory framework is first distinguished between the civil law provision (Art. 2740 of the Civil Code) and the procedural provision (Art. 545 of the Code of Civil Procedure); the latter specifies certain categories of credits that are non-garnishable (e.g., poverty subsidies such as maternity, illness, or funeral benefits), or only partially garnishable (under different conditions and limits depending on the nature of the credit or the amount to be garnished).

The credits that are non-garnishable under Art. 545, paragraph 2, of the Code of Civil Procedure are protected due to their essential and welfare nature. INPS therefore lists the benefits falling under these categories: amounts disbursed for illness (including illness for maritime workers and hospitalization for workers registered with the Separate Management), maternity, paternity, as well as those related to parental leave, anti-tuberculosis benefits, and leave or extraordinary leave for assisting disabled individuals.

Regarding credits subject to partial garnishment, these include amounts and allowances for social security benefits that substitute wages (e.g., wage guarantee fund and NASpI).

The garnishment of such credits is permitted:

- for alimony claims, in the amount authorized by the President of the Court or a delegated judge;
- for taxes owed to the State, Provinces, and Municipalities, and for any other credit, up to one-fifth.

A general rule applies whereby income from employment may be garnished up to one-fifth of its amount, subject to the possibility for the judge to authorize a different amount for alimony claims, in which case the authorized order must be executed. Notably, in the case of concurrent claims, the garnishable portion may extend up to half of the total credit amount.

When identifying garnishment for alimony claims, which allows garnishment in the amount authorized by the President of the Court or a delegated judge, the controversial issue arises regarding the nature of child support payments, including for adult children, both in separation and divorce proceedings. Jurisprudence has resolved that separation or divorce allowances are treated as alimony, with respect to the rules on non-garnishability and non-compensability of maintenance payments, as per the alimony regulations.

Another aspect concerns the garnishment regime of the NASpI advance payment, whereby a worker entitled to NASpI may request a lump-sum advance of the total theoretical amount not yet disbursed, under certain conditions (entrepreneurship incentive). According to case law, this credit is considered a financial contribution and therefore not subject to garnishment limits. These amounts thus lose their nature as income support benefits and become entrepreneurship incentives, making them exempt from garnishment limits applicable to employment income and similar.

It is specified that garnishment deductions must be applied to the net benefit due to the garnished debtor, after tax withholdings. An exception applies to periodic payments made to a spouse, excluding those for child support, resulting from legal separation, divorce, annulment, or termination of civil effects of marriage, where garnishment is applied to the gross amount.

CONCURRENT CLAIMS

In cases where the benefit credit is garnished multiple times by different creditors, the garnishment limit for wage-related credits applies in the event of simultaneous claims. It is recalled that the limit is one-fifth, which may be extended up to half in the case of concurrent claims.

Following notification of the assignment order, INPS, as the garnishee, must execute the provisions contained in the order issued by the Judicial Authority, as the final act of the enforcement procedure, in accordance with the instructions provided. However, it is noted that in the case of multiple garnishments, priority must be given to the order related to the enforcement procedure notified first. Therefore, if previous enforcement procedures are already active on the social security benefit, garnishment may only be executed after full satisfaction of those procedures.

VERIFICATIONS

It is also recalled that verification is required under Art. 48-bis of Presidential Decree no. 602/1973, which states that Public Administrations, before making a payment exceeding €5,000, must verify whether the beneficiary has failed to fulfill payment obligations resulting from one or more payment notices totaling at least that amount. INPS must carry out this verification in such cases. If the condition is met, the Institute will not proceed with payment of the amounts due to the beneficiary up to the amount of the reported debt. Various procedural instructions follow, depending on the type of benefit disbursed.

GARNISHMENT BY THE COLLECTION AGENT

Finally, there is the case of garnishment carried out by the collection agent under Presidential Decree no. 602/1973, who may act extrajudicially to recover its claims by

directly notifying the third party holding a credit on behalf of the debtor. In this situation, the regulation provides the following limits:

- 1/10 for benefits up to €2,500;
- 1/7 for benefits over €2,500 and up to €5,000;
- 1/5 for benefits exceeding €5,000.

REDEMPTION OF PENSION FUND POSITION

It is possible to redeem the contractual contributions accrued if the participating worker changes their professional activity in such a way that they lose the eligibility requirements for participation. This was the position expressed by COVIP in a response issued in October 2024.

The specific case concerned a worker who had expressed the intention not to convert their contractual membership into a voluntary one, since, no longer belonging to a specific production sector, they were no longer entitled to the employer's contribution.

COVIP recalls that, in order to determine whether the eligibility requirements for participation have been lost, it is necessary to examine not only the formal aspects (whether or not the original Fund coincides with the reference Fund of the new company for all its employees), but also the substantive aspects (whether or not the conditions for participation in the original Fund are maintained, especially in terms of contribution flows), as was the case in this specific situation.

HRIT is available for further clarification.

Kind regards,

HRIT

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