Payroll and HR News & Alerts

December 2025

HRIT

HR • ACCOUNTING • TAX

NEWSLETTER

Payroll and HR - News & Alerts 12/2025

SUMMARY

Management of the employment relationship

Agreement for the inclusion and reintegration of persons with work-related disabilities

On October 28, 2025, INAIL, Confcooperative, Legacoop, and Agci signed a three-year agreement aimed at promoting autonomy and the social and occupational reintegration of persons with work-related disabilities. The objective will be achieved through joint initiatives that promote the support measures provided by INAIL, enhancing the expertise developed by cooperative enterprises and, in particular, by social cooperatives, aligning them with the needs of social and occupational reintegration of persons with work-related disabilities as a tool for active inclusion.

Welfare and social security benefits

Telecommunications Bilateral Solidarity Fund: Access To The Extraordinary Allowance

INPS, through Circular No. 144 dated November 19, 2025, outlined the rules governing extraordinary benefits guaranteed by the Bilateral Solidarity Fund for the Telecommunications Supply Chain, established by Ministerial Decree of August 4, 2023. Specifically, the Institute provides instructions regarding access to the extraordinary allowance granted within the framework of workforce exit processes for employees who meet the requirements for old-age or early retirement under Article 24, paragraphs 6, 7, and 10 of Legislative Decree No. 201/2011, for workers with contributory seniority as of December 31, 1995, within the following five years.

The application for the extraordinary allowance must be submitted by the employer electronically, using the dedicated service available on www.inps.it. The employer identifies the individuals authorized to act on behalf of the company, who are provided with credentials to access the "Exit Benefits Portal." To this end, the employer must send the "AA02" form, available in the "Forms" section of the INPS website, to the email address indicated in the same form.

The circular also specifies the procedures for completing the UniEmens flow by employers falling within the scope of the Fund.

Reduction of contributions 2026 – Bolzano–Alto Adige Südtirol Bilateral Solidarity Fund

INPS, through Circular No. 140 dated November 12, 2025, provided operational and accounting instructions regarding the reduction for the year 2026 of the ordinary contribution referred to in Article 8, paragraph 1, letter a) of Ministerial Decree of August 22, 2023, for financing the Bilateral Solidarity Fund of the Autonomous Province of Bolzano–Alto Adige Südtirol, following Resolution No. 15/2025 of the Fund's Administrative Committee.

The reduction applies to employers with an average of up to five employees who have not submitted an application for wage supplementation within 24 months following the conclusion of the last period of use. The rate decreases from 0.50% to 0.30% of the contributable remuneration, split two-thirds borne by the employer and one-third by the employee.

PATERNITY LEAVE FOR INTENDED PARENT

INPS, through Message No. 3322 dated November 5, 2025, provided important clarifications regarding mandatory paternity leave under Article 27-bis of Legislative Decree No. 151/2001, declared unconstitutional by Constitutional Court ruling No. 115/2025, insofar as it did not grant mandatory paternity leave to a female worker, intended parent, in a couple of women listed as parents in the Civil Status Registers.

In this regard, the message specifies that the Court's ruling extends its effects to relationships not yet concluded and not finalized at the time the provision ceased to produce effects.

It is also noted that mandatory paternity leave taken by a female worker, intended parent, in a couple of women listed as parents in the Civil Status Registers, prior to July 24, 2025, and in compliance with Article 27-bis of Legislative Decree No. 151/2001 and applicable laws, cannot be considered undue.

Furthermore, applications for mandatory paternity leave with direct payment submitted by female workers to whom the benefit was extended as a result of the Constitutional Court ruling, for periods prior to July 24, 2025, must be re-examined by INPS territorial offices, upon request, within the one-year limitation period.

BONUS MAMME – INPS INSTRUCTIONS

With Circular No. 139/2025, INPS provides instructions regarding the new "bonus mamme" (mothers' bonus) for the year 2025.

This bonus, introduced by the 2025 Budget Law (Law No. 207/2024), was originally structured as a partial social security contribution exemption for working mothers meeting specific requirements. With Decree-Law No. 95/2025, the legislator amended the structure of the bonus for 2025, introducing new rules and postponing the previous ones to 2026.

ELIGIBILITY REQUIREMENTS

The structure of the mothers' bonus for the current year requires the following conditions to be met:

PERSONAL REQUIREMENTS

- Being a working mother with two children, with payment until the second child reaches the age of 10;
- Being a working mother with three or more children, with payment until the youngest child reaches the age of 18, excluding women holding permanent employment contracts. For these latter cases, as explained below, the original structure of the bonus will apply for the current year.

Regarding personal eligibility, the bonus is available to employed workers (public and private, excluding domestic work) and self-employed workers registered with mandatory social security schemes, including professional funds and the separate management scheme. The requirement concerning the number of children must exist as of January 1, 2025, or be fulfilled by December 31, 2025. In the latter case, the bonus will apply starting from the month in which the requirement is met.

Another important clarification is that entitlement to the bonus exists only for the months during which the employment relationship is active, excluding suspension periods. A specific situation applies to working mothers with three or more children who hold a permanent employment contract; in such cases, the bonus is not granted for months during which a permanent employment relationship exists, even partially. These workers, however, may benefit, starting in 2025 and until December 31, 2026, from a 100% exemption of IVS social security contributions for the portion payable by the employee. Apprenticeship contracts are considered permanent employment contracts.

Income Requirement

The bonus is granted to workers whose annual employment income does not exceed €40,000.

Bonus Amount

The bonus consists of a monthly payment of €40, which is tax-free and not relevant for ISEE purposes. INPS will pay the mothers' bonus in a single installment in December 2025, based on the number of months during the year in which the worker meets the personal requirements; the maximum amount may therefore be €480.

For applications not processed by December, payment will be made by February 2026.

Application for the Bonus

With Message No. 3289/2025, INPS provides instructions for submitting applications for the bonus.

The deadline for submitting applications has been extended to December 9, 2025, as December 7 falls on a Sunday and December 8 is a public holiday.

An additional distinction in deadlines is highlighted:

- December 9, 2025, for those who have already met the requirements;
- January 31, 2026, for those who meet the requirements after December 9 but by December 31, 2025.

Applications can be submitted online via the INPS website using personal credentials, or through a patronato or the Contact Center. After submitting the application, it is possible to monitor its processing status, view receipts, and update payment details.

At the time of submission, the chosen payment method must also be indicated, either by crediting to an IBAN-enabled bank account or by domiciled bank transfer.

Update of the "de minimis" declaration for incentive requests

Following the entry into force of new EU regulations on "de minimis" aid, it has become necessary to update the INPS forms used by eligible parties for granting benefits under this aid scheme.

In this regard, the Social Security Institute issued Message No. 3339/2025, providing specific instructions.

In particular, it is noted that for "de minimis" application forms managed through the "Incentives Portal," the required changes for compliance with the new EU regulations have already been implemented. The updated declaration, including new EU references and thresholds for aid eligibility, can be used for applications for benefits for which no online form is available (e.g., incentives for job relocation of unemployed individuals receiving NASpI).

The "de minimis" aid declaration form is available on the www.inps.it portal, in the "Forms" section under "Companies and Contributions," by entering code "SC105" in the "Free Search" field.

Current maximum aid thresholds for the three-year period are as follows:

- Regulation (EU) 2023/2831 (general sector): €300,000 for individual aid granted from January 1, 2024;
- Regulation (EU) 2023/2832 (SIEG): €750,000 for individual aid granted from January 1, 2024;
- Regulation (EU) 717/2014 (fishing and aquaculture): €40,000 for individual aid granted from October 25, 2023;
- Regulation (EU) 1408/2013 (agricultural sector): €50,000 for individual aid granted from December 16, 2024.

It is specified that, for aid granted in the road freight transport sector, the €100,000 cap under Regulation (EU) 1407/2013 has been repealed, and the general cap of €300,000 under Regulation (EU) 2023/2831 now applies.

It is also emphasized that the total amount of sector-specific "de minimis" aid granted by a Member State is calculated over a three-year period and refers to the single enterprise.

The reference period for Regulations No. 1408/2013 (agricultural sector), No. 2023/2831 (general sector), and No. 2023/2832 (SIEG) is three calendar years counted backward from the date of aid granting. For Regulation No. 717/2014 (fishing and aquaculture sector), the reference period consists of the current financial year and the two previous financial years.

The term "single enterprise" refers to all enterprises between which at least one of the following relationships exists:

a) One enterprise holds the majority of voting rights of shareholders or partners in another enterprise;
b) One enterprise has the right to appoint or remove the majority of the members of the board of directors, management, or supervisory body of another enterprise;
c) One enterprise has the right to exercise a dominant influence over another enterprise by virtue of a contract concluded with that enterprise or a clause in its articles of association;
d) One enterprise, being a shareholder or partner of another enterprise, controls alone, under an agreement with other shareholders or partners of that enterprise, the majority of voting rights of shareholders or partners of that enterprise.

Enterprises between which one of the relationships listed above exists, through one or more other enterprises, are also considered a single enterprise.

Incentives for Business Aggregation Processes and Employment Protection

Article 4-ter of Decree-Law No. 4/2024, on an experimental basis for the years 2024 and 2025, introduced a specific incentive aimed at new companies established through aggregation processes resulting from one or more corporate transactions that produce a workforce of at least 1,000 employees. These companies may initiate union negotiations to conclude, at government level, an agreement with the most representative national trade unions or with their RSA or RSU, providing for an industrial and active policy project outlining actions to overcome difficulties in the sector in which the company operates and actions for training or retraining workers to ensure their professional skills are adapted to the new work context, as well as to manage employment transition processes.

The employer establishing the new company is entitled to a contribution exemption for each worker, up to 100% of social security and welfare contributions payable by the employer, excluding INAIL premiums and contributions, for a maximum period of 24 months, within an annual limit of €3,500 per worker.

The exemption also applies for an additional 12 months within an annual limit of €2,000 per worker. The pension benefit calculation rate remains unchanged.

The incentive is granted "provided that each worker is guaranteed at least 200 hours of training or retraining during the benefit period." Therefore, the target group must be identified precisely and in advance, and INPS may proceed only after receiving from the Ministry of Labor the list of beneficiaries and the calculated amount of the exemption. INPS assigns the interested employers the authorization code (CA) "2L," meaning: "Company authorized for the exemption under DL 4/24 art. 4-ter" for the applicable period.

The calculation of the exemption, carried out by the Ministry, is subject to financial availability and based on the cost projections indicated in the agreement. The exemption applies from the effective date communicated by the Ministry. The annual limits of €3,500 and €2,000 per employment relationship must be prorated and applied monthly; therefore, for the first 24 months, the new company is entitled to a monthly exemption of up to €291.66 (€3,500/12); for the subsequent period, the monthly exemption per employment relationship amounts to €166.66 (€2,000/12).

This exemption is compatible with other exemptions provided by current legislation, as well as with any other incentive or benefit aimed at employment during the experimental period.

The exemption can be applied, only by companies previously assigned the CA "2L," through offsetting in contribution reports and within the limits of the monthly contribution eligible for exemption.

The employer undertakes to maintain the existing employment perimeter as of the effective date of the extraordinary corporate transactions for at least 48 months, but termination of employment is allowed only for just cause, justified subjective reason, voluntary resignation, or through the use of incentivized tools or any other non-traumatic employment management measures provided by current legislation and, in any case, with the consent of the workers. If the company terminates employment for reasons other than those listed above, a penalty equal to twice the exemption enjoyed applies, limited to the workers affected by the violation.

Since INL verifies the proper execution of the training commitments undertaken by the employer, INPS will initiate recovery of unpaid contributions due to improper use of the exemption only after receiving notification from INL of any irregularities found. Recovery of contributions is subject to civil penalties under Article 116, paragraph 8, letter a) of Law No. 388/2000, which also apply to recovery of contributions resulting from termination of employment for reasons other than those provided, but in such cases, an additional penalty equal to twice the exemption enjoyed applies, limited to the workers affected by the violation.

With Message No. 3344/2025, INPS outlined the procedures for reporting data related to the use of the exemption in the <PosContributiva>, <ListaPosPA>, and <PosAgri> sections of the UniEmens flow.

STOCK OPTIONS TAXED IN ITALY BUT EXCLUDED FROM THE REPATRIATE BENEFIT

The Italian Revenue Agency, in ruling No. 247/E dated October 28, 2025, clarified that, while recognizing taxation in Italy of income related to activities performed in the national territory, including stock option shares accrued in Italy, amounts received after the end of the preferential regime cannot benefit from the incentives provided under Article 16 of Legislative Decree No. 147/2015.

Applicability of tax withholding on mileage costs for self-employed work

The Italian Revenue Agency, in ruling No. 270/E dated October 23, 2025, specified that the "km × rate" criterion does not meet the required analytical standard, as it does not prove the actual cost incurred and attributable to the assignment; therefore, mileage reimbursement is included in professional income and remains subject to withholding tax, while exclusion from income applies only to reimbursements documented with appropriate receipts and separately charged.

HRIT is available for further clarification.

Kind regards,

HRIT

02/12/2025