

# THE WEEK IN BRIEF

## **News**

### COMMERCIAL LAW

COMPANY- Business Register

### TAX

DIRECT TAXES - Employment income

DIRECT TAXES - Self-employment income - Compensation

DEFINITION OF TAX RELATIONSHIPS - Amnesties and amnesties -  
Scrapping of roles ( 2026 Budget Law)

### WORK

SUBORDINATE WORK - Rights and duties of the worker

SOCIAL SECURITY - Social safety nets

## **Featured Reads**

## ENTERPRISE

**Business Register - Annual Chamber of Commerce fee - Amounts due for 2026 (note Ministry of Enterprise and Made in Italy 16.1.2026 no. 9347)**

With note 16.1.2026 n. [9347](#), the Ministry of Enterprise and *Made in Italy* confirms also for 2026 the measures of the annual chamber of commerce fee already due in recent years.

### ***Determination of the tax***

Article [28](#), paragraph 1 of Legislative Decree no. 90 of 24.6.2014 had provided for the reduction of the annual fee due to the Chambers of Commerce for registration in the Register of Companies or in the REA. The reduction of the tax is equal to 50% starting from 2017. The basis of calculation on which the reduction is to be applied corresponds to the annual fee defined by the Ministerial [Decree of 21.4.2011](#) (as provided for by Article 1 of the Ministerial Decree [of 8.1.2015](#)).

For 2026, therefore, in the absence of further regulatory interventions, the tax is determined by applying the 50% reduction to the amounts set by the aforementioned decree.

### ***Special Section of the Commercial Register***

For persons registered in the special section of the Register of Companies, the fee is due as follows:

- simple non-agricultural companies: 100.00 euros (local unit 20.00 euros);
- simple agricultural companies: 50.00 euros (local unit 10.00 euros);
- companies between lawyers pursuant to Legislative Decree no. [96/2001](#): 100.00 euros (local unit 20.00 euros);
- Sole proprietorships (small entrepreneurs, artisans, direct farmers, agricultural entrepreneurs): 44.00 euros (local unit 8.80 euros).

### ***Sezione ordinaria del Registro delle imprese***

With regard to companies registered in the ordinary section of the Register, the measures are as follows:

- sole proprietorships: 100.00 euros (local unit 20.00 euros);
- all other companies: variable amounts in relation to the applicable rate for the turnover bracket relating to 2025, from a minimum of €100.00 to a maximum of €20,000.00 (local unit 20% of the amount due for the main office with a maximum of €100.00).

### ***Local units and branch offices of foreign companies***

Local units and secondary offices of companies with their main office abroad must pay, for each unit or headquarters, the amount of 55.00 euros.

### ***Subjects registered with the REA***

The tax is also due by subjects registered with the REA, who pay an annual fee in the fixed amount of 15.00 euros.

### ***Companies registering during 2026***

New sole proprietorships registered or noted in the special section or in the ordinary section and new entities registered in the REA during 2026 are required to pay the tax in the measures indicated above. New companies that determine income based on turnover, on the other hand, owe the tax of 100.00 euros.

### ***Surcharges applied by the individual Chambers of Commerce***

The aforementioned tax measures do not take into account the increases applicable by the individual Chambers of Commerce.

On the basis of [Article 18](#), paragraph 10 of Law 580/93, the Chambers of Commerce may be authorised by the Ministry to apply an increase of up to 20% of the fee ordinarily due. In implementation of the provision, the following were approved:

- the Ministerial Decree [of 23.2.2023](#) which provided, for all Chambers of Commerce, for the increase of the tax to the extent of 20%, for the three-year period 2023, 2024 and 2025;

- the Ministerial Decree [of 27.3.2024](#) which provided for the 20% increase for the Irpinia-Sannio Chamber of Commerce for the years 2024 and 2025.

The aforementioned decrees have exhausted their effectiveness; therefore, for the following three years (2026, 2027 and 2028), the publication of a new decree is awaited.

On the basis of [Article 1](#), paragraph 784 of Law 205/2017, the Chambers of Commerce whose financial statements present structural imbalances capable of causing financial instability may, under certain conditions, apply an increase of up to a maximum of 50% of the annual Chamber of Commerce fee. In implementation of the provision, the Ministerial Decree [of 2.5.2025 is operational](#) in favor of the Chambers of Commerce of Agrigento, Caltanissetta, Messina, Palermo-Enna, South East Sicily and Trapani with effect for the years 2025, 2026 and 2027.

#### **Payment methods and terms**

The Chamber of Commerce fee is paid:

- in a single solution;
- with the F24 form, using the tax code "3850" to be indicated in the "IMU and other local taxes" section. It is also possible to proceed with payment through the pagoPA platform.

Newly registered companies can pay the tax at the same time as registration or entry in the Register of Companies ([art. 8](#) par. 3 and 4 of Ministerial Decree 11.5.2001 no. 359), or within the following 30 days ([art. 4](#) paragraph 1 of the Ministerial Decree [of 21.4.2011](#)).

For companies already registered in previous years, the payment deadline coincides with that of the first advance payment of income taxes ([Article 8](#), paragraph 2 of Ministerial Decree No. 359 of 11.5.2001).

art. 18 L. 29.12.1993 n. 580

Note from the Ministry of Enterprise and Made in Italy 16.1.2026 no. 9347

*Il Quotidiano del Commercialista del 17.1.2026 - "Amounts of the Chamber of Commerce fee unchanged" -*

*Redazione Guide Eutekne - Local taxes - "Chamber of Commerce Law" - Rivetti P.*

## Tax

### **DIRECT TAXES**

Employment income - Bonus for employees introduced by Law 207/2024 (2025 Budget Law) - Determination of the amount due - Identification of working days (Revenue Agency ruling answer 16.1.2026 no. 7)

With the answer to ruling 16.1.2026 no. [7](#), the Revenue Agency has provided further clarifications for the recognition to employees of the *bonus* introduced by [art. 1](#) co. 4 - 9 of Law no. 207 of 30.12.2024 (2025 Budget Law), which supplement the previous circ. 16.5.2025 no. [4](#).

#### **New bonus for employees**

For the purposes of reducing the so-called "tax wedge", art. 1 par. 4 - 9 of Law 207/2025 introduced, starting from 2025:

- a *bonus* (or sum), for those who have a total income not exceeding 20,000.00 euros, which does not contribute to the formation of income;
- in favour of workers with employment income referred to in [art. 49 of the TUIR](#) (with the exclusion of pension income of all kinds and allowances equivalent to them).

The *bonus* is determined by applying to employment income the percentage of:

- 7.1%, if the employment income does not exceed €8,500.00;
- 5.3%, if the employment income is greater than 8,500.00 but not 15,000.00 euros;
- 4.8%, if the employment income is greater than €15,000.00 and up to €20,000.00.

#### **Finding the Applicable Percentage**

[Article 1](#), paragraph 5 of Law 207/2024 establishes that, for the sole purpose of identifying the applicable percentage, employment income is related to the entire year.

The Revenue Agency, with circ. 16.5.2025 no. [4](#) (§ 1.2), has therefore clarified that, in the event that a

taxpayer has worked for part of the year, in order to determine the amount due it is necessary:

- calculate the employment income that the employee would have received if he had worked for the entire year (theoretical annual income);
- determine the corresponding percentage with reference to the theoretical annual income;
- apply this percentage to the employment income actually received in the year.

In determining the "theoretical annual income", as indicated in the aforementioned circular, the "days of employment" must be taken into consideration.

For example, in the presence of an employment contract from 1.9.2025 to 31.12.2025 (122 days of employment), for which the worker receives a total salary of €5,000.00, the theoretical annual income is equal to €14,959.02 ( $€5,000.00 / 122 \times 365$ ), which corresponds to a *bonus* of €265.00 ( $5,000.00 \times 5.3\%$ ).

#### **Determination of days of employment**

For the purposes of the aforementioned calculation, the problem therefore arises as to whether the days on which the employee, despite being formally employed by the company, does not receive remuneration for certain days of the year due to unpaid absences, leave, unpaid leave, suspensions from work without payment of any emolument, etc., up to the limit of a total absence of days worked in the year, should be considered.

With the answer to ruling [7/2026](#), the Revenue Agency, recalling what was specified in the previous circ. 18.2.2022 no. [4](#) in relation to the recognition of the deductions for employment referred to in [art. 13](#) of the TUIR (also related to the period of work in the year), clarified that even for the recognition of the *bonus* introduced by the 2025 Budget Law, only the days for which a salary was received are relevant.

Therefore, also for the purposes of calculating the "theoretical annual salary" for the recognition of the *bonus* referred to in [art. 1](#) par. 4-5 of Law 207/2024, the "days of employee work" to be considered must be "*exclusively those for which the employee has actually received remuneration*".

In the event of partial absence of days worked during the year, the days on which the employee did not receive remuneration should therefore not be taken into account.

#### **Receipt of arrears of remuneration**

In the total absence of days worked in the year 2025, the Revenue Agency has also specified that the *bonus* in question cannot be recognized in relation to the payment of arrears of emoluments that do not refer to the year 2025, even if subject to ordinary taxation.

art. 1 co. 4 L. 30.12.2024 n. 207

art. 1 co. 5 L. 30.12.2024 n. 207

Revenue Agency Circular 18.2.2022 no. 4

Revenue Agency Circular 16.5.2025 no. 4

Answer to the Revenue Agency ruling 16.1.2026 no. 7

*The Accountant's Daily* of 17.1.2026 - "**For the bonus of employees, only paid days are relevant**" - Negro

*Il Sole* - 24 Ore of 17.1.2026, p. 25 - "**Days without income are not valid in the reduction of the tax wedge**" - Gerbaldi A. - Massara B.

*Eutekne Guides - Direct Taxes* - "**Tax wedge - Employee bonus**" - Negro M. - Silvestro D.

## **DIRECT TAXES**

Self-employment income - Compensation - Differential from the transfer of building bonuses - Applicable rules for IRPEF and IRAP purposes (answer to the Revenue Agency ruling 16.1.2026 no. 6)

The Revenue Agency, with the answer to ruling 16.1.2026 no. [6](#), returned to deal with the discipline applicable, for the purposes of the formation of self-employment income deriving from the exercise of arts and professions, to the purchase of tax credits originating from *building bonuses* (pursuant to [art. 121](#) of Decree-Law 34/2020), reiterating,

in essence, the conclusions reached by the Agency itself in its answer 26.6.2025 no. [171](#).

#### **Regulatory framework**

Pursuant to [Article 54](#) paragraph 1 of the TUIR [as replaced by [Article 5](#) paragraph 1 letter b) of Legislative Decree 192/2024], self-employment income consists of the difference between:

- all sums and values in general, for any reason received in the tax period in relation to the activity artistic or professional;
- the amount of expenses incurred in the same period in the exercise of the activity.

On the basis of the clarifications made with reference to the analogous definition of employment income (see the Ministerial Decree of 23.12.97 no. [326](#), § 2.1), should therefore include all sums and values that are in any way attributable to the activity:

- even if they do not come directly from the client;
- regardless of the synallagmatic link between the provision of self-employment and the sums and values received.

In the context of self-employment, it is necessary that the sums and values, in order to become relevant, are not generically related to the activity, but are related to the services provided in the context of the activity (Villa N. "Self-employment income: the new restyling after DL [84/2025](#)", *Company and contracts, financial statements and auditing*, 9, 2025).

From that perspective, the principle of all-inclusiveness requires a causal relationship between the sums and values received and the professional activity. In particular, any transfer of wealth between professional and client should not constitute self-employment income, but only those that are caused by the professional relationship (Cotto A., Fornero L., Lubrano G. "I compensi", in AA.VV. "I redditi di lavoro dipendente, autonomo e di impresa", collana La riforma fiscale, edited by Fornero L., Sgattoni C., Eutekne, Turin, 2025, p. 63 ff.).

#### **Income relevance**

On the basis of the aforementioned principle of all-inclusiveness, the Agency reiterates that, in the event of the purchase of tax credits originating from *building bonuses* (pursuant to [Article 121](#) of Decree-Law 34/2020) at a value lower than the nominal value, both the nominal value of the tax credit and the related purchase cost contribute to the determination of self-employment income (pursuant to [Article 54](#) of the TUIR).

In particular, taking into account the cash principle, according to the Agency:

- the purchase cost is deductible in the tax period of the related incurrence;
- the nominal value is taxable in the tax period in which the credit is offset in the F24 form or, in the case of offsetting over a multi-year period of time - where this is allowed - in the tax periods in which the offsetting takes place.

#### **Relevance for IRAP purposes**

The previous answer [171/2025](#) had not addressed the IRAP profiles of the case. Filling the gap, the Tax Administration now specifies that, where the purchase is made by an associated firm or an association of professionals (from 2022 natural persons are excluded *by law* from the tax), these income components also contribute to the determination of the IRAP taxable base. In fact, pursuant to [Article 8](#) of Legislative Decree 446/97, the remuneration, costs and other income components competing with the determination of the value of net production are thus assumed to be relevant for IRPEF purposes.

#### **Time scope**

The practice document in question also addresses the aspect of the temporal scope of income relevance, which was also not covered by the previous answer [171/2025](#) which had "obscured" the data relating to the year in which the credit was purchased.

In this regard, since pursuant to [Article 6](#), paragraph 1 of Legislative Decree 192/2024, the aforementioned principle of all-inclusiveness applies to the determination of self-employment income produced from the tax period in progress to 31.12.2024 (2024, for "solar" subjects), according to the Agency, tax credits purchased before 2024 do not assume income relevance; the related portions used in compensation are therefore not subject to taxation, neither for IRPEF nor IRAP purposes.

#### **Critical profiles**

Answers [6/2026](#) and [171/2025](#) do not appear to be acceptable either in terms of time or in terms of the "joint" income relevance of the purchase cost and the nominal value of the credit.

As for the first aspect, in compliance with the principles of protection of taxpayers' trust and certainty of legal relationships, the new discipline should be reserved only for receivables purchased after 31.12.2024 (date of entry into force of Legislative Decree no. [192/2024](#)), in line with what was stated by the Revenue Agency itself with Res. 21.7.2008 n. [310](#) on the relevance of capital gains on movable capital assets purchased after 4.7.2006.

In practice, not only for purchases made until 2023, but also for those made until 2024,

reference should continue to be made to answer 30.11.2023 no. [472](#), the validity of which was expressly confirmed by answer [6/2026](#).

At the time, the Revenue Agency had expressed itself for the irrelevance of the positive differential between value

Nominal receivable and related purchase cost:

- and as income from self-employment, as it cannot be traced back to either the remuneration or the consideration relating to the sale of customers or other intangible elements in any case referable to the artistic or professional activity;
- and as capital income;
- and what different income.

As regards the second profile, the income relevance should be recognized only to the differential, as argued by the aforementioned answer [472/2023](#). To read the answers nos. [171/2025](#) and [6/2026](#), on the other hand, attribute the nature of an expense to the purchase of a tax credit, confusing two economically and legally different categories. Expenditure is an outlay related to the purchase of a good or service, credit represents the right to demand money, goods or services from a third party: while expenditure affects income, credit represents a patrimonial right.

In this sense, an amendment to the 2026 Budget Bill proposed by the CNDCEC in the hearings of the Joint Committees of the Chamber of Deputies and the Senate was also expressed (cf. Regalbuto S., Zanetti E. "Self-employment income in tilt on purchases and uses of tax credits", *Il Quotidiano del Commercialista*, [www.eutekne.info](#), 28.7.2025), which, however, was not followed up.

art. 54 co. 1 DPR 22.12.1986 n. 917

art. 6 para. 1 Legislative Decree no. 192 of 13.12.2024

Answer to the Revenue Agency ruling 16.1.2026 no. 6

*Il Quotidiano del Commercialista* of 17.1.2026 - **"Differential from the purchase of building bonuses taxable for IRAP purposes"** - Fornero

*Il Sole - 24 Ore* of 17.1.2026, p. 25 - **"Home bonus, for the self-employed they make Irpef and IRAP taxable"** -

*Latour G. Italia Oggi* of 17.1.2026, p. 24 - **"Building bonuses, self-employed taxed"** - Poggiani F. G.

*Eutekne Guides - Direct Taxes* - **"Self-employment income - Compensation"** - Fornero L., Valente G.

## DEFINITION OF TAX RELATIONSHIPS

Amnesties and amnesties - Scrapping of roles (2026 Budget Law) - Submission of the scrapping application - Telematic application - Approval (press release Revenue Agency-Collection 20.1.2026 and FAQ Revenue Agency-Collection 20.1.2026)

Art. [1](#) co. 82 et seq. of Law 199/2025 (2026 Budget Law) provided for a new edition of the scrapping of the rolls.

On 20.1.2026, the electronic application to submit the application was made available.

The scrapping concerns loads delivered to the Collection Agents from 1.1.2000 to 31.12.2023, deriving from automatic liquidation and formal control of the declaration, from declared and unpaid INPS contributions and from penalties for violations of the Highway Code imposed by state administrations.

The benefit consists in the cancellation of any administrative sanction, the interest included in the charges, the interest on arrears referred to in [art. 30](#) of Presidential Decree 602/73 and the collection fees where still due.

With reference to penalties deriving from violations of the Highway Code, fines imposed by the local police are not included in the scrapping (FAQ Revenue Agency-Collection 20.1.2026).

### Terms

To do so, the application must be submitted by 30.4.2026. Then:

- by 30.6.2026, the Revenue Agency-Collection communicates the settlement of the amounts together with the individual installments;
- by 31.7.2026, all sums or the first installment must be paid;
- by 30.9.2026 and, subsequently, on 31.1, 31.3, 31.5, 31.7, 30.9, 30.11 of each year from 2027 onwards, on 31.1.2035, 31.3.2035 and 31.5.2035 the subsequent installments are due, which can be a maximum of 54.

### **Prospectus**

It is possible to request the prospectus from the reserved area of the Revenue Agency-Collection website, by accessing the "*Facilitated definition*" section and filling out the appropriate form. The system will send, within 12 hours, an *e-mail* to the address indicated containing the *link* to download the prospectus, available for 5 days.

Alternatively, the prospectus can be requested from the public area of the Revenue Agency-Collection website, by filling out the *form* in the "*Facilitated definition (Scrapping quinquies)*" section, attaching the identification documentation. In this case, after verification of the application and taking charge by the offices, if the documentation is correct, the taxpayer will receive an *e-mail* with the *link* to download the prospectus, which is also available for 5 days.

### **Submission of the application**

Under penalty of ineffectiveness of the application, it is necessary to use the application made available on the website of the Revenue Agency-Collection from 20.1.2026, which can be used even if you do not have the so-called digital identity.

In the application, you must indicate the number of installments chosen and undertake to waive any pending judgments.

It is necessary to indicate your personal details and any authorised person, who will be notified of the payment of the amounts.

If you apply in the private area, the system highlights the loads that are included in the scrapping. If, on the other hand, the public area of the site is used, it is possible to enter in the *form* "*only the documents that contain at least one load falling within the scope of application of the Scrapping-quinquies and therefore "definable"*" (FAQ Revenue Agency-Collection 20.1.2026).

### **Forfeiture of scrapping**

The scrapping does not produce effects in the event of omitted or insufficient payment of the full sums, of two installments, even if not consecutive, or of the last installment ([art. 1](#) co. 95 of Law 199/2025).

Notwithstanding the above, there is no tolerance for late payments.

However, it should be noted that in the case of "*payment by instalments, the law allows the taxpayer to remain in arrears with an instalment of his payment plan without incurring the forfeiture of the Facilitated Definition*".

Therefore, "*when the subject makes the payment of the installment following the missed one, the amount paid will cover the previous installment that remained integrally/partially unpaid*" (FAQ Revenue Agency-Collection 20.1.2026).

In this way, in essence, the statute of limitations according to which you expire if you do not pay two installments of the plan other than the last one is nullified.

Once the scrapping has lapsed, it will no longer be possible to obtain the deferral of the residual debt pursuant to [art. 19](#) of Presidential Decree 602/73 (FAQ Revenue Agency-Collection 20.1.2026).

art. 1 co. 82 L. 30.12.2025 n. 199

Press release Revenue Agency-Collection 20.1.2026

*Il Quotidiano del Commercialista* of 21.1.2026 - "**The application to transmit the application for the scrapping of the roles is available**" - Cissello

*Il Sole - 24 Ore* of 21.1.2026, p. 30 - "**The scrapping quinquies kicks off**" - Morina - Morina - Morina Italia Oggi of 21.1.2026, p. 24 - "**Scrapping with open cards**" - Mandolesi

*Eutekne Guides - Assessment and sanctions* - "**Scrapping of the roles (2026 budget law)**" - Cissello A.

## **Work**

### **SUBORDINATE EMPLOYMENT**

Rights and duties of the worker - Sending the information prospectus for the disabled - Obligated employers -

Deadline of 31.1.2026

On 31.1.2026 the deadline for the transmission of the disability information prospectus expires, with which employers communicate their employment situation as of 31.12.2025, for the purpose of fulfilling the

obligations to hire staff with disabilities (L. 12.3.99 n. [68](#)).

### **Recipients**

The fulfilment concerns only employers who have, at national level, at least 15 employees who can be counted for the purposes of the reserve quota referred to in [art. 3](#) of Law 68/99.

For these subjects, the obligation is triggered in the event that by 31 December of the year preceding that in which the prospectus is submitted there have been changes in the employment situation such as to modify the obligation to hire or to affect the calculation of the reserve quota.

"Changes in the employment situation" means those changes such as to generate an increase or decrease in the number of personnel in the employment base, to the point of determining a change in the obligation to hire or which, in any case, affect the calculation of the reserve quota following changes in the "protected" personnel employed by the employer.

Therefore, the obligation to send the prospectus does not arise if the changes in the workforce do not affect the calculation of the reserve quota (see Circ. Min. Lavoro 22.1.2010 n. [2](#)).

### **Reserve Quota**

Public and private employers are required to employ workers with disabilities to the following extent ([Article 3](#) of Law 68/99):

- 7% of employed workers, if they employ more than 50 employees;
- two workers, if they employ from 36 to 50 employees;
- one worker, if they employ 15 to 35 employees.

According to the provisions of [art. 4](#) of Law 68/99, the number of workers with disabilities is determined according to the total number of staff employed at national level, counting all workers with subordinate employment contracts and excluding certain categories of workers, such as, for example, the same people with disabilities, fixed-term staff with a relationship lasting less than 6 months, apprentices, members of production and labour cooperatives, managers or workers employed under a staff leasing contract with the user.

### **Prospectus for people with disabilities**

The fulfilment must be fulfilled, directly or through an authorised intermediary, exclusively electronically, using the IT services made available by the competent bodies.

The document must indicate ([art. 9](#) co. 6 of Law 68/99):

- the total number of employees;
- the number and names of workers eligible for the reserve quota;
- the jobs and tasks available for workers with disabilities ([art. 1](#) of Law 68/99).

It is possible to be exempted from compliance with the obligations to hire staff with disabilities, through the authorized partial exemption and the self-certified partial exemption, pursuant to [art. 5](#) co. 3 and 3-bis of Law 68/99.

By virtue of the provisions of [Article 15](#), paragraph 1 of Law 68/99, failure or delay in sending, within the annual deadline of 31 January, the prospectus is punished with an administrative fine of €702.43, increased by €34.02 for each day of delay (Ministerial Decree 30.9.2021 no. [194](#)).

### **News on compulsory recruitment**

The matter of compulsory recruitment and, in particular, of agreements aimed at the employment of personnel with disabilities, has recently been amended by the legislator who, by means of Decree-Law [159/2025](#), amended the discipline of framework agreements at the territorial level pursuant to [art. 14](#) of Legislative Decree 276/2003 and the employment agreements referred to in [art. 12-bis](#) of Law 68/99.

Among the most important interventions, it should be noted:

- the expansion of the number of subjects that can enter into the above-mentioned agreements, with the addition of benefit corporations pursuant to [art. 1](#), paragraph 376 of Law 208/2015 and non-commercial third sector entities referred to in [art. 79](#), paragraph 5 of Legislative Decree no. [117/2017](#);
- With reference only to employment agreements, the increase in the reserve quota that can be covered through the use of this type of agreement has been provided for, from 10% to 60%.

art. 3 L. 12.3.1999 n. 68

art. 9 co. 6 L. 12.3.1999 n. 68

*The Accountant's Daily of 21.1.2026 - "By 31 January 2026, the disabled information prospectus must be sent" - Andreozzi*

*Eutekne Guides - Jobs - "Compulsory Placement of Disabled People - Fact Sheet" - Grave Persons E.*

*Eutekne Guides - Jobs - "Compulsory Employment of Disabled People - Reserve Quota" - Grave Workers E.*

*Eutekne Guides - Work - "Compulsory placement of disabled people - Agreements for hiring disabled people" - Tombari E.*

*Eutekne Guides - Work - "Disabled people - Framework agreements at territorial level" - Andreozzi F.*

## **SOCIAL SECURITY**

**Social safety nets - Provisions on income and family support - Year 2026**

**- Clarifications (INPS circ. 15.1.2026 no. 1)**

With Circ. 15.1.2026 no. [1](#), INPS has provided a summary of the provisions valid for 2026 on social safety nets and income and family support, introduced by Legislative Decree [180/2025](#), by L. [182/2025](#) as well as by Law 30.12.2025 n. [199](#) (2026 Budget Law).

### **Wage subsidy measures pursuant to Legislative Decree 180/2025**

[Article 4](#) of Decree-Law [180/2025](#), in order to supplement the remuneration of employees employed at the plants of Acciaierie d'Italia S.p.A. under extraordinary administration, authorises specific expenditure for workers for whom the use of the CIGS is extended in the two-year period 2025/2026.

In this regard, INPS specifies that these resources can also be used for professional training activities related to the management of remediation.

### **Obligations for the worker who carries out work during the CIG**

With the circular in question, it is highlighted that [art. 22](#) co. 1 of Law 182/2025, by inserting co. 2-bis to [art. 8](#) of Legislative Decree 148/2015, requires the worker who carries out work during the period of use of the wage subsidy treatment, to immediately notify the employer who requested the wage subsidy intervention, and not only INPS.

### **Social safety nets during employment for 2026**

Particularly relevant is the intervention on social safety nets made by the 2026 Budget Law (L. [199/2025](#)), starting with income support measures during the employment relationship.

For example, [art. 1](#) par. 165 to 173 of Law 199/2025 provides for the extension for this year:

- CIGS and mobility treatments in derogation in areas of complex industrial crisis referred to in [art. 44](#) of Legislative Decree 148/2015;
- the extraordinary wage subsidy in derogation referred to in [art. 44](#) of Decree-Law 109/2018, with a duration of 12 months, aimed at managing redundancies and intended for companies that have ceased production activities;
- the measure pursuant to [Article 1-bis](#) of Legislative Decree [243/2016](#) to provide income support for employees of the companies of the ILVA Group;
- the wage subsidy treatment in favour of companies of national strategic interest with a number of employees of not less than 1,000 and which have ongoing company reorganisation plans that have not yet been completed due to their complexity.

In addition, [Article 1](#), paragraph 170 of Law 199/2025 provides, also for this year, for the financing of income support measures for employees of companies in the *call center* sector, referred to in Article 44, paragraph 7 of Legislative Decree no. [148/2015](#). On this point, INPS specifies that this derogation treatment is aimed at companies in the aforementioned sector not falling within the scope of the extraordinary wage subsidy treatment, with a workforce of more than 50 units in the previous six months.

### **Support measures in the event of unemployment**

A further area, dealt with in INPS circ. no. [1/2026](#), is represented by the provisions of the 2026 Budget Law on social safety nets following the termination of the employment relationship.

For example, [art. 1](#) co. 176 of Law 199/2025 intervenes with regard to the methods of disbursement of the early liquidation of the NASpl which, pursuant to [art. 8](#) of Legislative Decree 22/2015, can be requested by the beneficiary as an incentive for self-entrepreneurship.

In particular, it is envisaged that the provision of the benefit will no longer take place in a single solution, as provided for by the previous legislation, but in two installments:

- the first, in an amount equal to 70% of the entire amount;
- the second, equal to the remaining 30%, to be paid at the end of the duration of the NASpl and in any

case no later than 6 months from the date of submission of the advance application, subject to verification of the non-reemployment or entitlement to a direct pension.

Another important provision consists in the modification of the requirements for access to the Discontinuity Allowance in favor of entertainment workers (IDIS). This measure is regulated by Legislative Decree no. [175/2023](#) and aimed at providing economic support for the aforementioned workers, compensating for periods of non-work referred to the previous year to

the one for the submission of the application (with message 16.1.2026 no. [154](#), INPS has announced that from 19.1.2026 to 30.4.2026 it is possible to submit the application for the year 2026, referring to the year 2025).

With reference to the income requirement for access to the benefit, [art. 1](#) co. 840 of Law 199/2025 provided that the applicant must be in possession of an income for IRPEF purposes not exceeding 35,000.00 euros in the tax year prior to the submission of the application.

In addition, the same rule established that the requirement of minimum days of contribution credited to the Entertainment Workers Pension Fund is considered satisfied only for film or audiovisual actors, even if the worker has accrued at least 15 days of credited contributions or at least 30 days in total in the 2 years prior to that of submission of the application.

#### **Parental protection measures**

Finally, it should be noted that with reference to parental protection measures, [art. 1](#) co. 219 of Law 199/2025 provides for the use of parental leave governed by [art. 32](#) et seq. of Legislative Decree 151/2001 also with reference to children between the ages of 12 and 14.

On the merits, INPS specifies that the provision in question applies both in the event of birth and in the case of adoption or custody of a minor.

art. 1 L. 30.12.2025 n. 199

art. 22 co. 1 L. 2.12.2025 n. 182

art. 4 DL 1.12.2025 n. 180

INPS Message 16.1.2026 no. 154

INPS Circular 15.1.2026 no. 1

*Il Quotidiano del Commercialista* of 17.1.2026 - "**Early liquidation of the NASpl in two installments**" - Mamone Italia  
*Oggi* of 17.1.2026, p. 29 - "**Parental leave up to 14 years**" - Cirioli D.

*Eutekne Guides - Social Security* - "**Social Shock Absorbers**" - Costa A.

*Eutekne Guides - Direct Taxes* - "**Social Shock Absorbers - NASpl**" - D'Amato F.

## Read Highlights

### TAX

REVENUE AGENCY PROVISION 20.10.2025 NO. 390142

#### **TAX**

**ASSESSMENT - DECLARATIONS - CERTIFICATION OF WITHHOLDING AGENTS - SINGLE CERTIFICATION - MODEL 2025 - Single Certifications - Access by delegated intermediaries to consult the taxpayers' tax drawer - Procedures**

With this provision, the Revenue Agency has defined the methods by which the intermediaries in charge of the electronic transmission of the declarations can request and acquire, even massively, the data of the Single Certifications of the subjects by whom they have been delegated to consult the relevant Tax Drawer.

The measure was issued in implementation of art. 23 of Legislative Decree no. 1 of 8.1.2024 (so-called "Obligations"), which provides, with a view to strengthening the cognitive contents of the tax drawer, that:

- the Revenue Agency makes available to taxpayers, within a special reserved area, digital services for the consultation and acquisition of data, deeds and communications concerning them, including those

concerning the roles of the Revenue Agency-Collection relating to tax deeds issued by the Revenue Agency itself;

- the acquisition of all the data managed by the Revenue Agency and concerning taxpayers-delegators is carried out by intermediaries also through massive transfer services.

#### ***Activation of the procedure***

With a special notice from the Revenue Agency, published on its website, the date of availability of the functions for sending the request and for the acquisition of the data in question will be announced.

#### ***Request for the acquisition of Unique Certifications***

Intermediaries (qualified professionals, CAF or other parties in charge of the electronic transmission of the declarations, referred to in Article 3, paragraph 3 of Presidential Decree 322/98) may transmit to the Revenue Agency, through the Entratel electronic service, a file containing the request for the data of the Single Certifications of the taxpayers for whom they are delegated to consult the Tax Drawer, which indicates:

- the tax code of the intermediary making the request;
- the list of tax codes of the subjects whose download of the Unique Certifications is requested and the reference year of the same.

The request file:

it is prepared through the special software made available by the Revenue Agency, or with other tools provided that it complies with the technical specifications attached to the measure in question;

- it must be verified using the control software made available by the Revenue Agency, and subsequently transmitted.

Upon receipt of a request file, the telematic system assigns it an identifier (telematic protocol) and provides a result of acquisition or non-acquisition.

#### ***Receipt of the request***

Within three days of receipt of the result of the acquisition of the request file, the system provides, in the "Receipts" section of the reserved area, a receipt file, identified by the same telematic protocol as the request file, with the result of the checks carried out on each of the requests contained therein.

#### ***Request controls***

The data of each Single Certification requested are in fact provided to the intermediary only if it is positively verified that the delegation to consult the Tax Drawer of the holder of the Certification is active on the date of acquisition of the request file.

The entire request is discarded if all the taxpayers listed in it have an error that determines the failure to make the Single Certifications available (failure to register the tax code, homocody or absence of delegation by the applicant to access the taxpayer's tax drawer).

#### ***Response file containing the Unique Certifications***

A response file is prepared for each request file acquired:

- containing the data of the Single Certifications required and relating to the positions that have passed the checks;
- which is made available in the reserved area within five days from the date of the request;
- which remains available for the next ten days.

#### ***Security Precautions***

The acquisition, even massive, of the Single Certifications of delegating taxpayers is guaranteed by measures that provide for a system of identification, authentication and authorization of the subjects authorized to the data download service.

The Revenue Agency proceeds to track the accesses made to its systems by each intermediary, with an indication of the times and type of operations carried out, preparing special tools for monitoring and periodic analysis of accesses.

#### ***Information for the taxpayer***

It contributes to:

- by consulting their tax drawer, they can view the list of subjects to whom the data of the Unique Certifications have been made available;
- is informed that a request for the acquisition of the data of the Unique Certifications has been made also through a notification through the "IO App".