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Read Highlights

info@bgsm.it – www.bgsm.it
Via F. Ferrucci, 57 – 59100 Prato (PO) – Tel. 0574/575795

Accounting

ACCOUNTING POLICIES

National accounting standards - Costs arising from the purchase of goods and the provision of services - Accounting and tax treatment (AIDC 234/2026 conduct of business rules)

The AIDC 5.2.2026 rule of conduct no. 234 has analysed the consequences that are produced, from a tax point of view, for the purchaser of goods and services, if the same applies, for the recognition of costs, the indications of document OIC 34 for the recognition of revenues by the transferor or supplier.

Methods of recording revenues deriving from the sale of goods and the provision of services

Document OIC 34 regulates, starting from the financial statements relating to the financial years beginning on or after 1.1.2024 (§ 43), the criteria for the recognition and measurement of revenues from the sale of goods and the provision of services, as well as the information to be presented in the Notes to the financial statements.

The revenue recognition methodology envisaged by the accounting standard is divided into the following phases:

- determination of the total price of the contract, i.e. the contractually provided consideration for the goods or services transferred to the customer. To this end, the payment terms (maturity beyond 12 months), any variable fees (incentives, performance bonuses, discounts, rebates, penalties and returns) and any amounts due to the customer must be considered;
- analysis of the contract in order to identify the elementary units of accounting (so-called "segmentation"), i.e. the individual goods, services or other services that are promised to the customer through the contract, which must be accounted for separately;
- enhancement of elementary units by allocating the overall price to each of them;
- recognition of revenues on the basis of the accrual principle, distinguishing, for this purpose, between elementary units representing sales of goods and elementary units representing supplies of services.

The accounting standard is intended to facilitate the preparation of the financial statements in the recognition of revenues deriving from complex contracts, i.e. contracts that provide for several elementary accounting units (e.g. sale of a good and provision of a service) against a single price.

Moreover, in defining the criteria to be applied in the survey, information is important which in some cases is available exclusively to the seller.

Cases not covered by national accounting standards

According to OIC document 11 (§ 4), where there is no appropriate rule for specific business facts in national accounting standards, the company develops an accounting treatment by referring, by analogy, to the provisions contained in national accounting standards dealing with similar cases and to the purposes and postulates of the financial statements.

In addition, where an international accounting standard complies with the postulates set out in OIC 11 and there are no other CIUs applicable by analogy, this international standard may be taken as a reference by the preparer of the financial statements (*under* "Reasons for the decisions taken").

In the light of these indications, the AIDC considers that the provisions of OIC 34 with reference to the transferor/lender

- since it is aimed at complying with the postulate of the substantial representation of the income components - is also applied to the purchaser.

What has been said remains valid, according to the rule of conduct, even if such application does not give rise to perfectly symmetrical measurements.

It is, in fact, highlighted that the buyer could identify elementary accounting units that may differ from those identified by the seller, as well as the methods of valuation of the same units may differ.

In the opinion of the AIDC, the non-specular accounting with respect to that of the seller is the natural result of the fact that the estimation processes (albeit similar) are applied by parties with different perspectives and with different information bases available.

Conditions for the application of the enhanced derivation principle

The Revenue Agency Circular 28.2.2011 no. 7 (§ 3.1) specified, albeit with reference to IAS subjects,

that the correct application of the reference accounting standards is an essential prerequisite for the

purposes of the adoption of the principle of enhanced derivation (Article 83, paragraph 1 of the Consolidated Income Tax Act), which attributes tax relevance to the criteria of qualification, temporal allocation and classification adopted in the financial statements.

In the opinion of the AIDC, in cases not governed by accounting standards, the analogical application of an accounting standard, as well as the definition of its own accounting policy in compliance with the purposes and postulates of the financial statements, represents a way of correctly applying accounting standards. Therefore, the principle of enhanced derivation should also apply in such situations.

The proposed conclusion is supported, in addition to art. 2 par. 1 of Ministerial Decree no. 48 of 1.4.2009 (to which art. 2 par. 1 of Ministerial Decree 3.8.2017 refers), which, in recognizing for tax purposes the phenomena of qualification, classification and temporal allocation resulting in the financial statements, places pre-eminent importance on the principle of prevalence of substance over form, also by some practice documents (referred to in the rule of conduct) and by the recent changes to the regime *tax tax of stock option* plans accounted for in the manner provided for by IFRS 2 (art. 1 par. 862 and 863 of Law 207/2024).

According to the AIDC, it follows from the above that the criteria for qualification, temporal allocation and classification adopted in the financial statements as a result of the analogous application of document OIC 34 by the purchaser assume tax relevance by virtue of the principle of enhanced derivation.

The possible presence of asymmetries in the representation of the financial statements of the case in question by the contracting parties does not, however, represent an obstacle to their full tax recognition.

art. 83 co. 1 DPR 22.12.1986 n. 917
AIDC Rule of Conduct 5.2.2026 No. 234 OIC Document No.
34/2023
OIC Document n. 11/2023

Il Quotidiano del Commercialista del 5.2.2026 - **"OIC 34 also applicable to the buyer"** - *Latorraca*

Il Sole - 24 Ore of 5.2.2026, p. 36 - **"Accounting principles: the enhanced derivation extended to the buyer"** - *Gromis Di Trana M. - Michelutti R.*

Tax

DIRECT TAXES

Self-employment income - Compensation - Chargeback of expenses for the common use of real estate - News of Legislative Decree 192/2024 - Scope of application (Revenue Agency answers Videoconference 5.2.2026)

During the Videoconference of 5.2.2026, the Revenue Agency focused on the scope of application of the regime of the chargeback of expenses for the common use of real estate in the context of self-employment income deriving from the exercise of arts and professions.

Regulatory framework

Pursuant to Article 54 paragraph 2 letter c) of the TUIR (introduced by Article 5 paragraph 1 letter b) of Legislative Decree 192/2024), the sums received as "*recharging to other persons of the expenses incurred for the common use of the properties used, even promiscuously, for the exercise of the activity and for the services related to them*" do not contribute to the self-employment income. Conversely, art. 54-ter co. 1 of the TUIR provides that the recharged expenses referred to in art. 54 co. 2 letter c) of the TUIR are not deductible from the self-employment income of the person who bears them.

Although, pursuant to art. 6 par. 1 of Legislative Decree 192/2024, the new discipline applies to the determination of self-employment income produced from the tax period in progress to 31.12.2024 (2024, for solar subjects), it does nothing more than codify what has already been clarified by the circ. Revenue Agency 23.6.2010 no. 38 (§ 3.4) and 18.6.2001 n. 58 (§ 2.3), according to which:

- the professional who incurs a "common expense", relating to the property used with other professionals, can deduct the cost only for the part referable to the activity carried out by him and not also for the part recharged or to be recharged to others, as this part of the cost is not inherent to his activity;
- The sums collected for the recharging of costs to other professionals, for the common use of offices, do not constitute self-employment income for the professional who incurred the expenses.

Chargeable expenses

The expenses that fall within the objective scope of the discipline in question are those "recharged" to other subjects who have been incurred:

- for the common use of the buildings used, even promiscuously, for the exercise of the activity (e.g. rent, as in the case at hand);
- for the services related to them (e.g. utilities, cleaning, secretarial services, condominium expenses).

On the other hand, it is considered that the sums received by way of (cf. Cotto A., Fornero L., Lubrano G. "Compensation", AA.VV. "Income from employee, self-employed and business work", Series "The tax reform", Eutekne, 2025, p. 79):

- rent, where the professional, owner of the property used as a professional studio, leases part of it to others;
- sublease fee, where the professional, tenant of the property used as a professional studio, partially subleases it.

Common use of the property

In order for the discipline in question to be applied, there must be a "common use" of the property, a circumstance that seems to occur when the self-employed worker uses the building for the exercise of his or her activity, while other subjects use it independently for other purposes.

An indirect confirmation of this position seems to be found in the order of the Supreme Court of 21.2.2025 no. 4663, which excluded the applicability of the discipline on the chargeback of expenses in relation to certain management costs incurred by a law firm founded by two lawyers, in which young "single-client" graduates collaborated. According to the Court, there was no "common" structure between the law firm, in the person of its owners, and the young collaborators. In fact, only the two lawyers were the "exclusive owners" of the firm and there was no "equal" relationship between them and the collaborators, who carried out their activities according to the directives of the two founders.

Therefore, the management expenses of the office were considered entirely deductible by the law firm, as they refer to it, and not attributable to the collaborators (cf. Cotto A., Fornero L., Lubrano G. "Compensation", AA.VV. "Income from employee, self-employed and business work", Series "The tax reform", Eutekne, 2025, p. 79 - 80).

Subjective scope

The rule establishes that the aforementioned sums can be recharged "to other parties", without providing further indications. In this regard, during the aforementioned Videoconference of 5.2.2026, the Revenue Agency clarified that, in adherence to the literal data of the rule, the chargeback can be made against both an art and profession operator and a business activity, whether the exercise of the activity takes place individually or collectively.

Therefore, even the sums received as a chargeback of common study expenses paid by a company (such as an STP) that occupies part of the property leased by the professional are excluded from the formation of the self-employment income of the recharging professional.

The approach of the Tax Administration appears to be in line with that expressed to date by the doctrine (cf. Saggese P. "Principle of all-inclusiveness of self-employment income", *Il fisco*, 42, 2024, p. 3899 - 3900).

art. 54 co. 1 DPR 22.12.1986 n. 917

Answers to the Revenue Agency Videoconference 5.2.2026

Il Quotidiano del Commercialista of 6.2.2026 - **"Reimbursements of common study expenses irrelevant even if disbursed by companies"** - *Fornero*

Il Sole - 24 Ore of 6.2.2026, p. 22 - **"Self-employment, the recharging of expenses does not contribute to income"** -
Caputo A.

INDIRECT TAXES

VAT - General provisions - Exempt transactions - Ex-ONLUS - Non-corporate social enterprises - Reform of the Third Sector - Applicable VAT regime (Revenue Agency answers Videoconference 5.2.2026)

With two answers given on the occasion of the Videoconference of 5.2.2026, the Revenue Agency provided

clarifications on the VAT regime applicable in 2026, in the face of the reform of the Third sector, by:

- of former non-profit organizations;
- of social enterprises established in non-corporate form.

Repeal of the rules on NPOs and effects on VAT rules

It should be noted that from 2026, among the beneficiaries of the VAT exemption regime provided for by art. 10 par. 1 nos. 15), 19),
20) and 27-ter) of Presidential Decree 633/72, for some services rendered in the health, educational and social-welfare sectors, non-profit organizations are no longer mentioned but, in place of these, third sector entities, with the exclusion of corporate social enterprises.

This amendment takes into account the effectiveness of the tax provisions of the Third Sector Code, which repealed the favourable rules for NPOs starting from the tax period following the one in progress on 31.12.2025.

In particular, from 1.1.2026, the Registry of NPOs is suppressed and the entities that were still registered in it as of 31.12.2025 can acquire the status of Third Sector entities (in compliance with the conditions provided for by Legislative Decree no. 117/2017) by submitting an application to join the RUNTS by 31.3.2026.

If the application is accepted, the entity acquires the status of ETS with effect from the beginning of the tax period, without interruption with respect to the qualification of NPO (art. 34 par. 12 of Ministerial Decree 106/2020). In the case of an entity with a tax period coinciding with the calendar year, therefore, the qualification will be considered acquired from 1.1.2026.

VAT regime of former NPOs in the transition to the Third Sector

In this context, the doubt arose as to the possibility for a former non-profit organization that intends to apply to join the RUNTS by next March 31, to be able to continue to benefit from the VAT exemption even in the first months of 2026, in the phase in which the entity does not yet have the status of ETS.

The Revenue Agency, with the answer provided on the occasion of the Videoconference of 5.2.2026, clarified that, considering the retroactive effect of the acceptance of the application for registration in the RUNTS, as well as the deadline of 31.3.206 as the deadline for submitting it, the exemption regime in question can be considered applicable by the former NPOs, for the services referred to in art. 10 co. 1 nos. 15), 19), 20) and 27-ter) of Presidential Decree 633/72, also from 1.1.2026 and pending the submission of the application.

It is then specified that:

- if the application is accepted, the ETS qualification will be deemed to have been acquired from the beginning of the tax period, without interruption (in this case, therefore, the VAT exemption regime will be considered confirmed, for the entity, even in the "transition phase");
- in the event of refusal, however, the former NPO will have to rectify the invoices issued erroneously, applying its own tax regime; this means that in the absence of other subjective requirements allowed to benefit from the aforementioned exemptions, the entity will have to apply VAT at a rate of 22%.

Non-corporate social enterprises without 5% VAT

Still on the subject of the Third Sector, a further clarification made on the occasion of the Videoconference of 5.2.2026 concerns the VAT regime applicable to social enterprises established in non-corporate form (these are largely foundations).

It should be noted that these subjects, from the tax period following the one in progress on 31.12.2025, are included in the subjective scope of the exemptions referred to in art. 10 no. 15), 19), 20), and 27-ter) of Presidential Decree 633/72, as a result of the amendments to Legislative Decree no. 186/2025.

Social enterprises established in the forms referred to in Book V, Title V of the Italian Civil Code, on the other hand, are excluded from the exemptions in question (except for the one provided for by the aforementioned no. 15), but can benefit from the VAT rate of 5% in relation to educational, health and social-welfare services rendered in favor of disadvantaged individuals (see no. 1) of Table A, part II-bis, annexed to Presidential Decree 633/72, amended by art. 4 of Legislative Decree 186/2025).

The Revenue Agency, questioned on this point, clarified that social enterprises established in a form other than the corporate one, including foundations, cannot opt for the application of the VAT rate of 5% instead of the exemption (in order to benefit from the deduction of the tax paid on purchases). This facilitation, in fact, is reserved for corporate social enterprises.

art. 10 DPR 26.10.1972 n. 633
art. 3 Legislative Decree 4.12.2025 n. 186
art. 4 Legislative Decree 4.12.2025 n. 186
Answers to the Revenue Agency Videoconference 5.2.2026

Il Quotidiano del Commercialista of 6.2.2026 - **"VAT exemption applicable for former non-profit organizations awaiting registration with RUNTS"** - *Cosentino*

Il Sole - 24 Ore of 6.2.2026, p. 21 - **"Onlus, VAT exemption even in the transition period"** - *Santacroce B. - Sepio G.*

Il Sole - 24 Ore of 6.2.2026, p. 21 - **"Social enterprises in corporate form with the rate of 5%"** - *Sepio G. - Rizzardi R.*

Eutekne Guides - VAT and indirect taxes - **"ONLUS"** - *Cosentino C., Mauro A.*

Eutekne Guides - Civil Law - **"ONLUS"** - *Alberti P. - Rivetti P.*

INDIRECT TAXES

Intra-community VAT - Obligations related to intra-community trade - INTRA-2 bis forms - Increase in the threshold for submission on a monthly basis (Determination of the Customs and Monopolies Agency 3.2.2026 no. 84415)

With the determination of 3.2.2026 no. 84415, the Customs and Monopolies Agency, in agreement with the Revenue Agency and the National Institute of Statistics, has communicated the increase in the threshold for the submission of the "INTRA-2 bis" forms on a monthly basis.

Increase in the threshold from €350,000 to €2,000,000

Starting from the submission of the recapitulative statements to be made by 25.2.2026, taxable persons whose total quarterly amount of intra-community acquisitions of goods in at least one of the previous four quarters is equal to or greater than €2,000,000.00 are required to comply. The previous threshold was set at 350,000.00 euros.

Considering that, as of 1.1.2022, the possibility of submitting INTRA-2 bis lists on a quarterly basis has been abolished (see Customs and Monopolies Agency Determination no. 493869/2021), it can be said that from 2026 the number of interested parties will be significantly reduced.

Rationale for simplification

The reasons for this simplification can be deduced from the reading of determination 84415/2026, in which it is noted that:

- Istat, by virtue of EU Regulation 2019/2152, "*has, since 2022, the new source of MDE (Micro-Data Exchange, micro-data of transfers to Italy received from the other national statistical institutes of EU countries)*";
- the purpose of the micro-data exchange system is "*to reduce the statistical burden by providing Member States with an additional and detailed source for the compilation of statistics on intra-Community acquisitions*";
- the National Institute of Statistics receives from the Revenue Agency, on a monthly basis, the "invoice data" as part of the agreement stipulated "*for the use of IT cooperation services (prot. no. 0269042 of 18 June 2024)*"; this supply allows, together with the source of MDE data, the partial replacement of those collected with the INTRA-2 bis form for the purposes of estimating intra-community acquisitions, so as to allow the raising of the threshold of mandatory compilation of the aforementioned form.

Confirmation of other provisions

The Customs Agency specifies that, for the communication of tax and statistical data, the models and technical specifications currently in force, approved by Determination No. 493869/2021 (art. 2 of the Customs and Monopolies Agency Determination 3.2.2026 No. 84415), remain valid. Any subsequent changes will be published on the institutional website of the Customs and Monopolies Agency with a prior notice.

The other provisions contained in determination no. 493869/2021. It follows that the INTRA-2 quarter forms will continue to have to be submitted, on a monthly basis, by taxable persons who have received services, in at least one of the previous four quarters, for a quarterly amount equal to or greater than 100,000.00 euros.

The thresholds referring to active transactions do not change either, therefore the INTRA-1 bis and INTRA-1 quarter forms must still be submitted, for tax purposes, periodically:

- quarterly, by taxable persons who have carried out, in the four quarters preceding the reference quarter, a total quarterly amount of intra-Community supplies of goods or services to EU subjects not exceeding € 50,000.00;

- monthly, in all other cases (for amounts equal to or greater than 100,000.00 euros, the compilation of statistical data is also required).

Independence of the thresholds for each individual category

The thresholds mentioned above "*operate in any case independently*". In other words, "*overcoming of the threshold for a single category does not affect the periodicity relating to the other three categories of transactions*" (provv. Revenue Agency no. 194409/2017).

To give an example, with regard to passive transactions, a taxable person who has carried out in intra-community purchases of goods for 1,500,000.00 euros in the same period, receiving, in the same period, intra-community services for 140,000.00 euros, will not be required to submit the INTRA-2 bis form (in light of the increase in the threshold to 2,000,000 euros), but will have to submit, on a monthly basis, the INTRA-2 quarter form.

Determination of the Customs and Monopolies Agency 3.2.2026 no. 84415

Il Quotidiano del Commercialista of 5.2.2026 - **"The threshold for submitting the INTRA-2 bis with periodicity has been raised mensile"** - *Bilancini*

Work

SUBORDINATE EMPLOYMENT

Facilitated hiring - Incentives for the hiring of unemployed people over 35 - Single SEZ bonus - New features of Decree-Law 60/2024 (so-called "Cohesion-Work" Decree) - Operating instructions (INPS circ. 3.2.2026 no. 10)

With Circ. 3.2.2026 no. 10, INPS has provided instructions for the submission of the application for access, and the subsequent use through UniEmens, of the incentive pursuant to Article 24 of Decree-Law 60/2024, c.d. *bonus* Single Special Economic Zone for the South.

Employers concerned

The incentive concerns private employers:

- regardless of the nature or not of entrepreneur;
- who have hired workers in the same Regions from 1.9.2024 to 31.12.2025, at a headquarters or production unit located in one of the Regions of the Single Special Economic Zone for the South;
- who have employed, in the month in which they hired, up to a maximum of 10 employees (this condition must be met only in the month of recruitment and must be verified net of the number of workers for whom the incentive is intended to be beneficial).

The Regions that fall under the single SEZ are:

- Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sicily and Sardinia;
- Marche and Umbria, for hires made from 20.11.2025 (as a result of the provisions of art. 1 co. 1 of Law 171/2025).

The work must be carried out at a place of work (or production unit) located in one of the aforementioned Regions. What matters is that the work is actually carried out in one of the Regions of the Single Special Economic Zone for the South, regardless of the residence of the person to be hired and the registered office of the employer. In the event of a move of the place of work outside one of the Regions for which the incentive is provided, the benefit is not due starting from the pay month following that of the transfer.

Public Administration and employers in the domestic sector are excluded from the incentive.

Affected workers

The incentive can only be recognized with reference to the hiring of non-managerial personnel who, on the date of hiring:

- is at least 35 years of age;
- has been unemployed for at least 24 months.

The incentive is also due with reference to persons who, on the date of the incentivized hiring, have been employed on a permanent basis by a different employer who has partially benefited from the exemption in question.

Incentivized employment relationships

The incentive can only be recognized with reference to hires with a permanent employment contract.

The following are excluded:

- the transformation of employment relationships from fixed-term to open-ended;
- apprenticeship, domestic, intermittent employment relationships.

Size and duration

The benefit consists of an exemption from the payment of 100% of the total social security contributions payable by employers, with the exclusion of premiums and contributions due to INAIL (as well as specific contributions listed in the circular in question), up to a maximum amount of € 650.00 on a monthly basis for each worker and, in any case, within the limits of the authorized expenditure and in compliance with the procedures, territorial constraints and eligibility criteria provided for by the National Programme for Youth, Women and Work (hereinafter, PN GDL) 2021-2027.

The exemption has a maximum duration of 24 months.

Question

The employer requesting the contribution exemption for the recruitment already carried out must submit the application for admission to the facility to INPS, using exclusively the online application form available on the *www.inps.it website*, in the section called "Portal of Facilities (formerly DiResCo)" - "Incentives Cohesion Decree - Article 24".

In the application, the employer reports a series of information, including declaring the existence of *the* unemployed status of the worker.

Once the electronic application has been received, INPS will:

- calculate the amount of the benefit due based on the amount of social security contributions payable by the employer declared in the request;
- consult the National State Aid Register to verify that the conditions for that employer to recognize the requested benefit are met;
- provide, if it appears that there is sufficient capacity of resources and that the above requirements are met, feedback on the acceptance of the application and proceed with the registration of the facility in the National Register of State Aid.

Use

INPS provides the operating instructions for the use of the exemption through the UnieEmens flow, with reference to:

- to the generality of employers ("PosContributiva" section);
- private employers for workers registered with the Public Management ("ListaPosPA" section);
- employers in the agricultural sector ("PosAgri" section).

art. 24 DL 7.5.2024 n. 60

INPS Circular 3.2.2026 no. 10

Il Quotidiano del Commercialista of 4.2.2026 - **"The single SEZ contribution exemption from the South is operational"** -
Sylvester

Il Sole - 24 Ore of 4.2.2026, p. 31 - **"The Zes exemption of the Cohesion Decree is operational"** - *Cannioto* -

Maccarone Guide Eutekne - Social Security - **"Facilitated hiring (no longer in force) - Hiring incentive over 35"** - *Silvestro D.*

SOCIAL SECURITY

INPS contribution pursuant to Law 335/95 - Contribution for the year 2026 (INPS circ. 3.2.2026 no. 8)

With Circ. 3.2.2026 no. 8, INPS has indicated the rates and income values for the calculation of the contributions due for 2026 by subjects enrolled in the Separate Management referred to in art. 2 co. 26 of Law 335/95.

Employee rates

According to the circular in question, for coordinated and continuous collaborators and similar figures, enrolled exclusively in the Separate Management, the contribution rates to be applied in 2026 are equal to:

- 35.03% in the case of additional DIS-COLL contributions (e.g., co.co.co., directors and statutory auditors of companies);
- 33.72% for subjects for whom the additional DIS-COLL contribution is not provided (for example, door-to-door salesmen).

On the other hand, for individuals who are already retired, or insured under other forms of compulsory social security, the rate for this year is confirmed at 24%.

In addition, INPS recalls that for co.co.co. sportsmen and administrative-managerial collaborators in the area of amateur sports, registered with the Separate Management and not insured under other forms of compulsory social security:

- the IVS contribution rate is 25% and applies to exceeding the compensation amount of € 5,000.00 per year (please note that until 31.12.2027, the contribution due for IVS purposes must be calculated on 50% of the taxable contribution base);
- additional rates for maternity, illness, ANF and DIS-COLL are due, for a total of 2.03%, calculated on the total remuneration net of the deductible of € 5,000.00 per year.

Also for the aforementioned subjects, already retired or insured under other forms of compulsory social security, the rate is 24%. Also in this case, the 50% reduction in the taxable amount until 2027 applies.

Rates for professionals

On the other hand, for freelancers with a VAT number registered with the Separate Management, the rate is:

- 26.07%, if not retired and not insured under other compulsory pension schemes;
- 24%, if retired or insured under other compulsory social security schemes.

On the other hand, for freelancers in the amateur sports sector, the IVS rate (25%) applies to 50% of the fees net of the deductible of €5,000.00, while the additional contribution for social security purposes of 1.07% is calculated on the total remuneration received net of the deductible of €5,000.00 per year.

If the professional is covered by another form of compulsory social security, or a direct pension holder, the rate is 24% for IVS purposes only, calculated on 50% of the fees received until 2027.

Income ceiling and minimum

On this occasion, INPS provides additional essential information concerning both the income ceiling pursuant to Article 2 , paragraph 18 of Law 335/95 which, for 2026, is set at €122,295.00, and the minimum income, which is equal to €18,808.00.

Minimum annual contributions

Taking into account the income amounts valid for this year, members for whom the rate of 24% is applied will have the credit for the entire year with an annual contribution of 4,513.92 euros.

On the other hand, members for whom the calculation of the contribution is made by applying the higher rates will be credited with an annual contribution equal to:

- €4,903.25 for professionals who apply the rate of 26.07%;
- 4,702.00 euros for self-employed sports workers in the amateur sector who produce income referred to in art. 53 of the TUIR and which apply the rate of 25%, as well as 201.25 euros for the additional rate for minor benefits (1.07%);
- €6,342.06 for collaborators and similar figures who apply the rate of 33.72%;
- €6,588.44 for collaborators and similar figures who apply the rate of 35.03%;
- 4,702.00 euros for co.co.co. and similar figures of sports workers in the amateur sector, for whom the rate of 25% is applied for IVS purposes, as well as 381.80 euros for the additional rate for minor services (2.03%).

Payment of the contribution

INPS recalls that the contribution burden and the payment of contributions differ between collaborators and professionals; In particular, the contribution burden is:

- 2/3 to be paid by the client and 1/3 by the collaborator, with payment made by the client by the 16th of the month following that of actual payment of the fee, through the F24 form;
- paid by the professional and the payment must be made, using the F24 form, on the tax deadlines set for the payment of income taxes (balance 2025, first and second advance payment 2026).

art. 2 co. 26 L. 8.8.1995 n. 335
INPS Circular 3.2.2026 no. 8

Il Quotidiano del Commercialista of 4.2.2026 - **"Separate management 2026 with increasing ceiling"** - *Mamone Il Sole - 24 Ore of 4.2.2026, p. 31* - **"Separate management, the minimum is 18,808 euros"** - *M.Pri.*

Italia Oggi of 4.2.2026, p. 38 - **"Professionals and co.co.co., minimum at €18,808 per year"** - *Cirioli*

Eutekne Guides - Social Security - **"INPS Separate Management"** - *Quintavalle R.*

SOCIAL SECURITY

Maternity and parental leave - Single and universal allowance - Year 2026 - Automatic disbursement by INPS - Amounts and increases adjusted to changes in the cost of living index (INPS circ. 30.1.2026 no. 7)

INPS, with circ. 30.1.2026 no. 7, communicated the continuity validity of the applications for single and universal allowance (AUU) introduced by Legislative Decree 29.12.2021 no. 230 that are in the "Accepted" status presented in previous years as well as, with regard to the year 2026, the values of the amounts and increases of the measure and the related ISEE thresholds.

Office disbursement

The Institute reiterates that, also for 2026, it is not necessary to submit a new application for a single and universal allowance if the application previously transmitted and then accepted by INPS is not lapsed, revoked, waived or rejected.

Data variation

The beneficiary is responsible for communicating any changes that have occurred and, for the purpose of determining the amount of the benefit on the basis of the corresponding ISEE threshold, must submit a new single substitute declaration (DSU) for the year 2026 correctly attested.

If the new DSU, for 2026, is submitted by 30.6.2026, any amounts already disbursed for the year 2026 will be adjusted as of March 2026 by payment of the relevant arrears.

On the other hand, in the absence of an ISEE, from March 2026 the amount of the single and universal allowance will be calculated with reference to the minimum amounts provided for by the legislation.

Amounts, surcharges and related ISEE thresholds

In Annex no. 1 of INPS circ. no. 7/2026 , the values from 1.1.2026 revalued by 1.4% are indicated:

- the amounts and increases due for the AUU;
- of the relevant ISEE thresholds.

The amounts of the single and universal allowance and the related ISEE thresholds are, in fact, adjusted annually to changes in the cost of living index (i.e. the consumer price index for blue-collar and white-collar households), the determination of which is by ISTAT (art. 4 par. 11 of Legislative Decree 230/2021).

The monthly payments of the AUU will be paid with the updated values starting from the February 2026 monthly payment, while the adjustments relating to the January 2026 monthly payment will be paid starting from the March 2026 monthly payment.

Further surcharges

In addition to the values of the revalued amounts and increases (increases for children with disabilities, for additional children to the second, in the case of a mother under 21 years of age, *bonus* according to income recipient), the following increases continue to apply in the presence of the relevant requirements for:

- households with children under one year of age (for each child under one year of age, the amount of the AUU calculated on the basis of the ISEE 2026 thresholds is increased by 50% until the child's first birthday);
- households with at least three children and ISEE indicator, neutralized for AUU purposes, equal to or lower than the maximum ISEE bracket (for the year 2026 equal to 46,582.71 euros); for each child in the age group from one to three years, the amount of the AUU calculated on the basis of the ISEE 2026 thresholds is increased by 50%;
- families with at least four dependent children (a flat-rate increase of 150.00 euros).

Application of the ISEE for specific family benefits and for inclusion

From 1.1.2026, the new ISEE applies, for family benefits and inclusion, pursuant to art. 1 co. 208 of Law 30.12.2025 no. 199 (2026 Budget Law).

As regards the AUU, the Institute points out that the indicated ISEE is used to calculate the amount of the benefit starting from the month of March 2026, as the monthly payments of January and February 2026 are calculated with reference to the ISEE valid as of 31.12.2025.art. 4 Legislative Decree 29.12.2021 n. 230

INPS Circular 30.1.2026 no. 7

The Accountant's Daily of 31.1.2026 - **"The amounts for 2026 of the single and universal allowance have been announced"** - *Gianola*

Il Sole - 24 Ore of 31.1.2026, p. 26 - **"Single check, updated the amounts and from March calculation with new ISEE"** - *Pizzin M. - Prioschi M.*

Il Quotidiano del Commercialista of 13.1.2026 - **"INPS adapts the procedures to the ISEE 2026 news"** - *Mamone*

Il Quotidiano del Commercialista of 24.1.2026 - **"The ISEE value for specific services can be consulted family and for inclusion"** - *Andreozzi - Silvestro*

Eutekne Guides - Social Security - **"Single and Universal Allowance"** - *Gianola G., Tombari E*

Read Highlights

TAX

REVENUE AGENCY PROVISION 7.8.2025 N. 321370

TAX

DIRECT TAXES - GENERAL PROVISIONS - DEDUCTIBLE CHARGES - SUPERBONUS - Expenses incurred in 2025 - Option for the assignment of the credit or the discount on the invoice - Approval of the communication model to the Revenue Agency

In implementation of art. 119 and 121 of Legislative Decree no. 34 of 19.5.2020, this provision approved the model, together with the related instructions and technical specifications, to electronically transmit to the Revenue Agency the communication of the option for the discount on the consideration or the assignment of the credit, in relation to the expenses incurred in 2025 that entitle you to the so-called "superbonus".

Derogation from the "blocking of options"

With reference to expenses incurred in 2025, it is possible to exercise the options for the assignment of the credit or discount on the consideration only with reference to the superbonus, and provided that the requirements that allow derogation from the so-called "block of options" are met, according to the discipline referred to in art. 2 of Decree-Law 11/2023, 2 of Decree-Law 212/2023 and 1 of Decree-Law 39/2024.

Prohibition of the assignment of the remaining installments subsequent to the first

In the new model, the fields relating to the "assignment of the remaining installments" of the deduction have been eliminated.

In fact, the model incorporates the provisions of art. 4-bis co. 7 of Decree-Law 39/2024, pursuant to which, as of 29.5.2024, the possibility of opting for the "deferred" assignment of a tax credit corresponding to the remaining unused installments, subsequent to the first, of the "construction" deduction is precluded.

Deadline for sending the option notice

For expenses incurred in 2025 that benefit from the superbonus, the option communication must be sent to the Revenue Agency by the deadline of 16.3.2026, without the possibility of making use of the so-called "remission in bonis" referred to in art. 2 co. 1 of Decree-Law 16/2012 (art. 2 co. 1 of Decree-Law 39/2024).

Parties authorised to send the option communication

The communication relating to the interventions on the individual property units is sent by the person who issues the compliance visa, through the web service available in the reserved area of the Revenue Agency website, or through the electronic channels of the Agency itself.

The communication relating to the interventions carried out on the common parts of the buildings can be sent, exclusively through the electronic channels of the Revenue Agency:

- by the person issuing the compliance visa;
- by the condominium administrator, directly or by making use of an intermediary referred to in art. 3 co. 3

of Presidential Decree 322/98.

In the event that, pursuant to art. 1129 of the Italian Civil Code, there is no obligation to appoint the administrator of the condominium and the condominiums have not done so, the communication is sent by one of the condominiums appointed for this purpose.

Cancellation or replacement of communication

Communications transmitted in March 2026 can be cancelled or replaced by the following 5.4.2026.

Any substitute communications can no longer be cancelled or replaced after this date.

Failure or late communication

Failure to send communications within the terms and in the manner provided for in this provision renders the options and assignments ineffective with respect to the Tax Authorities.