

THE WEEK IN BRIEF

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Tax

ASSESSMENT

Declarations - INCOME Forms - Forms relating to the 2025 tax period - Final approval - Main changes

On 27.2.2026, the Italian Revenue Agency approved the final versions of the 730, 770, INCOME, IRAP and CNM 2026 forms, relating to the 2025 tax period, with the related instructions and technical specifications for electronic transmission.

Main changes in FORMS 730/2026 and INCOME PF 2026

With regard to the 730/2026 and REDDITI PF 2026 forms, the following should be noted:

- the increase to € 5,000.00 of the limit of the sums paid in the form of participation in the profits of the company that can be detaxed, in the event of distribution of a share of the company's profits of not less than 10% of total profits;
- the new measures to reduce the tax wedge for employees (*bonuses* and further deduction);
- the increase in the percentage of tips to which the tax relief is applicable and in the income limit of access;
- tax exemption, up to € 5,000.00, for the sums paid to new permanent hires in relation to rented buildings.

News on building interventions

In relation to "building" interventions for which tax benefits are due, the declaration forms:

- for works that entitle you to the superbonus (referred to in [Article 119](#) of Decree-Law 34/2020), they take into account the fact that, for expenses incurred in 2025, with a few exceptions, the deduction rate drops to 65%;
- for the recovery of the building stock, the energy requalification of buildings (the so-called "*ecobonus*") and anti-seismic interventions (the so-called "*sismabonus*"), incorporate the alignment of the rates for expenses incurred from 1.1.2025 (home *bonus*, *ecobonus* and *sismabonus*, in fact, are due to the extent of 36% for expenses incurred in 2025, which can rise to 50% in the event that the interventions are carried out by the holders of property rights or real rights of enjoyment on the real estate unit used as a main residence).

IRES premiale

As regards the SC INCOME form, the so-called "IRES premiale" has been managed on the title page and in the RF, RN, GN, GC, PN, RH, RL, RS, CP and RX sections, which provides, for 2025 only and under certain conditions, the reduction of the IRES rate from 24% to 20% ([art. 1](#) par. 436 - 444 of Law 207/2024).

Correction of accounting errors, enhanced derivation and realignment scheme

Still on the subject of business income, the provisions introduced by Legislative Decree no. [192/2025](#) on:

- the tax treatment of the correction of accounting errors;
- the application of the principle of enhanced derivation by micro-enterprises;
- the regime for the realignment of divergences between book and tax values that arise when accounting standards change ([Articles 10](#) and [11](#) of Legislative Decree 192/2024).

Voluntary liquidation

Special boxes on the Title Page mark the liquidations started from 1.1.2025; for the latter, the complex system of *carry-back* of tax losses is also managed, which allows the income of the previous period of liquidation to be recalculated with supplementary returns.

News on self-employment income (RE framework of the SP and PF INCOME forms)

In the RE framework of the SP and PF INCOME forms, the amendments introduced by Legislative Decree no. [192/2024](#) to the discipline:

- reimbursement of expenses incurred in the exercise of the activity (pursuant to [Article 54](#) paragraph 2 letter b) of the TUIR), such as food, accommodation, travel and transport (generally irrelevant from 2025);
- of the purchase cost of customers (deductible in a minimum of 5 tax periods for purchases made from

2025 pursuant to [Article 54-sexies](#) paragraph 3 of the TUIR).

What's new in the IRAP 2026 model

The instructions to the IRAP 2026 form incorporate the changes introduced by [art. 1](#) , paragraphs 46-50 of Law 199/2025 (2026 Budget Law) to the methods for determining the IRAP taxable base of financial intermediaries and insurance companies.

In particular, through the insertion of paragraph 6-bis in [Article 6](#) and paragraph 1-bis in [Article 7](#) of Legislative Decree 446/97, it has been established that, from the tax period in progress to 31.12.2025 (2025, for "solar" entities), dividends from subsidiaries that meet the requirements to fall within the scope of application of Directive 2011/96/EU are excluded from the formation of the value of the net production of the receiving company or entity for 95% of the their amount.

Il Quotidiano del Commercialista of 28.2.2026 - "The 2026 declarations definitively approved are online" - Fornero

Il Sole - 24 Ore of 28.2.2026, p. 28 - "Monitoring of the profit in reserve to benefit from the Ires premiale" -

Gaiani L. Il Sole - 24 Ore of 28.2.2026, p. 28 - "Society of professionals, experimental Isa" - Cerofolini M. -

Pegorin L. Il Sole - 24 Ore of 28.2.2026, p. 28 - "Building bonuses on a diet in Redditi Pf and 730" - De Stefani L.

Italia Oggi of 28.2.2026, p. 21 - "PF income, new personal income tax on stage" - Mandolesi G.

Italia Oggi of 28.2.2026, p. 21 - "Non-commercial entities, space for the Ires premiale (20% rate)" - Poggiani F.G.

ASSESSMENT

[Withholding taxes - Other income - Commissions received by travel and tourism agencies - Repeal of the exemption regime - Effective date - Extension to 1.5.2026 \(press release Ministry of Economy and Finance 27.2.2026 no. 25\)](#)

Repealing the related exemption regime, [art. 1](#) par. 140 - 142 of Law 199/2025 provided for the application of withholding tax (pursuant to [art. 25-bis](#) of Presidential Decree 600/73) also on commissions received:

- travel and tourism agencies;
- agents, agents and sea and air brokers;
- by agents and commission agents of oil companies for the services rendered to them directly.

The provision should have applied from 1.3.2026. However, given the complexity of adapting IT systems, the Ministry of Economy and Finance, with the press release 27.2.2026 no. [25](#), announced that a forthcoming legislative provision will confirm the exemption regime until 30.4.2026.

Scope of application of the withholding tax on commissions

Pursuant to [art. 25-bis](#) , paragraph 1 of Presidential Decree 600/73, withholding agents who pay commissions, however denominated, for services, even occasional, relating to commission, agency, mediation, commercial representation and business procurement, must withhold IRPEF or IRES due by the recipients at the time of payment, as an advance payment. with the obligation of recourse. [Article 25-bis](#) , paragraph 5 of Presidential Decree 600/73 (subject to amendment by the aforementioned [Article 1](#), paragraph 140 - 142 of Law 199/2025) then provides for some cases in which this withholding tax must not be applied.

As a rule, the withholding tax is applied at the rate of 23% (rate of the first income bracket for IRPEF purposes). However, the taxable amount of the withholding tax is different depending on whether, in the exercise of the activity:

- employees or third parties are used on a continuous basis: in this case, the 23% withholding tax is applied to 20% of the commissions paid (in practice, 4.6% of the entire commissions);
- employees or third parties are not used on an ongoing basis: in this case, the 23% withholding tax is applied to 50% of the commissions paid (in practice, 11.5% of the entire commissions).

The withholding tax equal to 4.6% of the entire commissions is subject to the submission of a declaration certifying the existence of the required requirements.

To this end, it is necessary to use the declaration form defined by Ministerial Decree [16.4.83](#) which can be transmitted

by registered mail with acknowledgement of receipt or certified email (see Revenue Agency circ. 30.12.2014 no. [31](#), § 18). The submission must take place:

- by 31 December of the year preceding the year for which the application of the reduced measure is requested;
- or, if the conditions for the application of the reduced withholding tax occur during the year, no later than 15 days from the date on which the conditions themselves occurred.

Elimination of the withholding tax exclusion regime for certain cases

By amending [art. 25-bis](#) co. 5 of Presidential Decree 600/73, the 2026 Budget Law eliminated the withholding tax exemption regime with reference to commissions received:

- travel and tourism agencies;
- agents, agents and sea and air brokers;
- by agents and commission agents of oil companies for the services rendered to them directly.

Effective date of the elimination of the exemption regime

As a result of the announced legislative measure, the obligation to apply the withholding tax for the aforementioned commissions will start from 1.5.2026.

Therefore, taking into account that the withholding tax must be made at the time of payment of the commission, payments of commissions to the aforementioned subjects made from that date will be subject to the withholding tax, even if the commissions have accrued earlier (see what is specified by the Revenue Agency circular of 21.3.2024

n. [7](#), § 2, with specific reference to the similar amendment that had been provided for by [art. 1](#) co. 89 of Law 213/2023).

Effects on direct retention of commissions by recipients

Pursuant to [Article 25-bis](#), paragraph 4 of Presidential Decree 600/73, if commissions, due to regulatory provisions or contractual agreements, are directly withheld from the amount of the sums collected, the recipients are required to remit the amount corresponding to the withholding tax to the principals, principals or principals. For the purposes of calculating the terms for the relevant payment by the principals, principals or principals, the withholding tax is considered to have been made in the month following that in which the commissions were withheld by the recipients.

In such cases, it seems reasonable to consider that travel and tourism agencies, agents, agents and sea and air brokers, as well as agents and commission agents of oil companies, are required to remit to the principals the withholdings that are understood to have been made from 1.6.2026, i.e. those relating to the commissions withheld from the sums they have collected, even before the month of May 2026, and which the same repay to the customer starting from the latter month, even if the relevant contracts were concluded in the previous months (see Revenue Agency Circ. 21.3.2024 no. [7](#), § 2).

Effects on the request for the application of the reduced amount of withholding tax

With regard to the communication of the application of the reduced withholding tax, travel and tourism agencies, agents, agents and sea and air brokers, as well as agents and commission agents of oil companies, must consider that the repeal of the exemption from the obligation to withhold, by the principals, will cease with reference to the commissions paid from 1.5.2026, i.e. after 31.12.2025 (ordinary deadline for the submission of the communication for the application of the reduced withholding tax under the required conditions).

Therefore, it is believed that these communications can be received within 15 days following the effective date of the rule, i.e. by 16.5.2026, similarly to the case in which the conditions for benefiting from the withholding tax to the reduced extent occur during the year (see what is clarified by the Revenue Agency circular 21.3.2024 no. [7](#), § 3).

art. 1 co. 140 L. 30.12.2025 n. 199

art. 25 bis co. 5 Presidential Decree 29.9.1973 n. 600

Press release Ministry of Economy and Finance 27.2.2026 no. 25

Il Quotidiano del Commercialista of 28.2.2026 - "**Withholding taxes on travel and tourism agency commissions only from 1 May**" - Redazione

Il Sole - 24 Ore of 28.2.2026, p. 28 - "**Travel agencies, agents and brokers, withholding tax on 1 May**" - Germani A.

INDIRECT TAXES

VAT - Taxpayers' obligations - Electronic transmission of payments - Electronic payments - Connection between POS and payment certification tools - Release by the Revenue Agency of the web service (press release Agenzia delle Entrate 5.3.2026)

Starting from 5.3.2026, the *web service* that allows you to connect electronic payment instruments (physical or virtual POS) to payment certification tools is available within the Invoices and Fees portal. This was announced by the Revenue Agency with a press release published on its website.

Scope of application

It should be noted that the obligation to connect POS and payment collection tools is provided for by [Article 2](#), paragraph 3 of Legislative Decree 127/2015 and concerns all VAT taxable persons who are required to store and transmit the data of the payments pursuant to [Article 2](#), paragraph 1 of Legislative Decree 127/2015, using telematic recorders, RT Server or the web procedure "Online commercial document".

The connection to be made is not physical, but is made by communicating to the Revenue Agency, through the *web functions* available on the Invoices and Payments portal, the combination between the identification data of the POS and the identification data of the certification tools.

Clarifications regarding the scope of application of the obligation have been provided by the Revenue Agency with an [Operational Guide](#) and some attached documents, as well as through some [FAQs](#).

Web functionality for linking

The connection procedure varies depending on the certification tool used:

- those who use telematic recorders make the connection by accessing the "Connection Management" service in the reserved area of the Invoices and Fees portal, as part of the "Fees - Manager and Operator" section;
- those who use the "Online Commercial Document" procedure, on the other hand, make the connection through a function present within the procedure itself; also in this case it will be necessary to access the Invoices and Fees portal, and then select, in the section relating to the *web procedure*, the "Association of electronic payment instruments" service among the support functions.

Licensed Operators

In the case of subjects who use telematic recorders, the fulfilment can also be carried out through an intermediary, provided that the latter has a delegation to the "Accreditation and device census" service of the Invoices and Payments portal.

Those who use the "Online Commercial Document" procedure, on the other hand, must provide directly, as the service cannot be delegated.

Terms for Fulfillment

Differentiated timing is envisaged in the initial phase (see provv. Revenue Agency 31.12.2025 n. [424470](#)):

- with reference to POS for which an agreement contract is in force in January 2026 (already in use on 1.1.2026 or in any case activated in January), the connection must be made within 45 days from the date of issue of the web service, i.e. by 20.4.2026 (as 19.4.2026 is a Sunday);
- with reference to the SOPs for which the agreement contract is entered into after 31.1.2026, on the other hand, the combination must be carried out starting from the sixth day of the second month following the date of effective availability of the instrument and by the last working day of the same month.

For example, for a recorder activated in February 2026, the connection must be made from 6.4.2026 and by 30.4.2026.

These terms also apply to the communication of any changes to the connections already registered.

Registration Connection Procedure

Subjects who use telematic recorders, in order to proceed with the connection, must know:

- the serial number of the recorder;
- the identification data of the payment instrument;
- the address of the commercial establishment where the tools are used.

The *web service* facilitates the combination by making available to the user both the list of registered and activated registers, and the list of POS that are in the name of the merchant and active in the reference month, based on the information communicated by the financial operators (so-called "*Acquirers*").

Operationally, the taxable person must:

- select the recorder according to the serial number;
- select the POS associated with this register;
- indicate the address of the local unit in which the tools are used (except in the case of itinerant activities).

POS identification data

Physical POS are identified through the Terminal ID, the name and the tax code of the *Acquirer*.

Virtual POS, on the other hand, are only identified by the *Acquirer's* data.

This data can usually be found in the agreement with financial operators or in the *monthly reports* that they send or make available to customers.

Multiple Connections

The service allows you to make multiple connections:

- a single POS can be combined with several recorders;
- multiple POS can be combined with a single recorder.

However, physical POS can only be connected to multiple registers if they are present in the same store.

Adding or Excluding a POS

Where an electronic payment instrument is not already on the list made available by the Revenue Agency, the procedure allows you to manually enter its data.

It is also possible to exclude one or more instruments from the list of SOPs, if they are decommissioned or used exclusively for operations exempt from the certification of the fees (with the consequent absence of the connection obligation). In this way, the POS will no longer be displayed among those to be connected.

Spot or bulk connection

For those who need to connect a large number of registers and POS, a massive connection procedure is available instead of the punctual connection procedure, which consists of filling in a *file* with the combinations of the data of the instruments, based on a pre-filled form, to be then sent to the Revenue Agency through the appropriate service.

Sanctioning regime

It should be noted that, in the event of failure to comply with the connection obligation pursuant to Article 2, paragraph 3 of Legislative Decree 127/2015, the following are envisaged:

- the penalty from 1,000.00 to 4,000.00 euros ([art. 11](#) co. 5 of Legislative Decree 471/97);
- the ancillary sanction referred to in [art. 12](#) paragraph 3 of Legislative Decree 471/97, consisting of the suspension of the license or authorization to carry out the activity for a period of fifteen days to two months.

art. 2 co. 3 Legislative Decree 5.8.2015 n. 127

Press release Agenzia Entrate 5.3.2026 n. 11

Il Quotidiano del Commercialista of 6.3.2026 - "**First connection between POS and recorders by 20 April**" - Cosentino

Il Sole - 24 Ore of 6.3.2026, p. 38 - "**Alignment between Pos and recorders, for now it is proceeding smoothly**" - Bartelli C.

Italia Oggi of 6.3.2026, p. 26 - "**A Pos plus recorders**" - Cerisano F.

Eutekne Guides - VAT and indirect taxes - "**Telematic fees**" - Cosentino C.

Il Quotidiano del Commercialista of 21.2.2026 - "**Without the obligation to connect, the POS used only for sales exempt from fees**" - Cosentino

The Accountant's Daily of 5.3.2026 - "**The web service to connect POS and telematic recorders is coming**" - Cosentino

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Procedure for adhesion (prov. Revenue Agency 27.2.2026 no. 72335)

The various provisions published by the Revenue Agency on 27.2.2026, concerning the INCOME forms, have different profiles of interest also in relation to the two-year arrangement with creditors; Think, for example:

- the CPB form, which must be used by the entities applying the ISAs to adhere to the composition proposal for the two-year period 2026-2027;
- to the INCOME 2026 and IRAP 2026 forms, which, like last year, contain special fields and sections in which to determine the income and value of production agreed upon by those who have joined the CPB 2024-2025, or the CPB 2025-2026.

CPB 2026-2027 Model: Membership

The CPB 2026-2027 form must be used to determine the agreed income and formalize the related adhesion; As last year, the form can be sent in two distinct ways:

- when transmitting the tax return, attaching it to the ISA form;
- independently, together with the cover page of the INCOME form only.

In the case of autonomous transmission, it is necessary to indicate the code "1 - Adhesion" in the "CPB Communication" box, located in the "Type of declaration" section within the front page of the INCOME forms; in this case, the title page must indicate only:

- personal data;
- the taxpayer's signature;
- the data relating to the electronic submission by the appointed intermediary.

Alternatively, it is possible to send the CPB form together with the INCOME form and the ISA form, without filling in the "CPB Communication" box described above; in both cases, the CPB 2026-2027 form must be submitted by the deadline for joining the CPB, set at 30.9.2026.

CPB 2026-2027 form: revocation

By 30.9.2026 it is possible to revoke the previously expressed membership of the CPB 2026-2027; unlike last year, this fulfillment can be carried out both independently and together with the submission of the INCOME form.

With the autonomous submission, the CPB 2026-2027 form, completed exclusively indicating "ISA Code", "Activity Code" and "Type of Income", must be transmitted with the cover page of the INCOME 2026 form, indicating the code "2 - Revocation" in the aforementioned "CPB Communication" box.

Alternatively, the revocation can be carried out together with the transmission of the 2026 INCOME forms, indicating in the same box on the cover page the code "3 - Revocation with declaration flow".

CP Chart

The agreed business and self-employment income and the substitute tax relating to the 2025 tax period are determined within the CP framework of the 2026 INCOME form; The main changes, compared to last year, are concentrated in the first section, dedicated to the determination of the optional substitute tax, to be applied on the higher agreed income compared to that declared in the tax period prior to the one to which the proposal refers.

In fact, the CP framework is affected by the introduction of the new paragraph 1-bis to [art. 20-bis](#) of Legislative Decree 13/2024 by [art. 8](#) of Legislative Decree 81/2025, according to which the preferential rates of substitute tax (of 10%, 12% or 15%) can only be applied until the amount of 85,000.00 euros is reached, while for the part exceeding this sum the rate of 43% will be applied (IRPEF subjects), or the rate of 24% (IRES subjects).

By express regulatory provision, the novelty concerns adhesions to the CPB 2025-2026 exercised from 13.6.2025; consequently, taxpayers who joined the CPB 2025-2026 before 13.6.2025 and taxpayers who joined the CPB 2024-2025 are not affected by the above novelty.

art. 20 bis Legislative Decree 12.2.2024 n. 13

art. 9 Legislative Decree no. 13 of 12.2.2024

Revenue Agency Provision 27.2.2026 no. 72335

Il Quotidiano del Commercialista of 2.3.2026 - "**For the CPB 2026-2027, sending of the revocation also with the INCOME form**" - *Girinelli*

Il Sole - 24 Ore of 2.3.2026, p. 24 - "**Cpb, scrapping 5 does not save the fallen but opens up to the '26-27 pact**" - *Pegorin L. - Ranocchi G.P.*

Il Sole - 24 Ore of 2.3.2026, p. 24 - "**The option without requirements remains ineffective**" - *Pegorin L. - Ranocchi G.P. Guide Eutekne - Assessment and sanctions - "Two-year arrangement with creditors" - Girinelli A., Rivetti P.*

Concessions

TAX BENEFITS

Repatriation regime - Employer of record - Reinforced foreign residence (answer to the Revenue Agency ruling 27.2.2026 no. 54)

The Revenue Agency, with the answer to ruling 27.2.2026 no. 54, clarified that, for the purposes of benefiting from the regime of repatriates referred to in [art. 5](#) of Legislative Decree 209/2023, the period of foreign residence, ordinarily equal to three years, must be increased to six or seven if the employers before and after the transfer, in this case identified in two *employers of record* (EOR), belong to the same group.

Continuity between employers of record

The case in question concerns an Italian citizen, previously resident in Switzerland, who in the tax period prior to the transfer to Italy had worked for a US company under a contract with the Swiss company Gamma, operating as *employer of record*.

In return for the transfer to Italy, the person was employed by a different US company under a contract stipulated with the company Gamma Italia, also as EOR and belonging to the same group as the Swiss EOR company.

The question therefore concerned the appropriateness of considering the existence of a continuity between employers that justifies the strengthening of the requirement of foreign residence, even if, from a substantive point of view, the *employer of record* does not exercise any managerial or decision-making power over the service but plays the role of intermediary with administrative *payroll* functions and, above all, the user companies were not connected to each other and had no economic correlation with the EORs.

Prevalence of formal data

The response of the Revenue Agency was such as to privilege the fact of belonging to the same group of the subjects (*employer of record*) who are the formal counterpart of the worker, without instead giving importance to the subjects who exercise the powers of a managerial and disciplinary nature (the two US companies to which the person's services are directed). The literal tenor of [art. 5](#) par. 1 letter b) of Legislative Decree 209/2023 has thus been enhanced, according to which the minimum period of previous foreign residence, equal to three years, is raised to six or seven years if the worker works in Italy "in favor of the same person with whom he was employed abroad before the transfer or in favor of a person belonging to the same group as him/her".

The verification of the situation of continuity between employers, specifies the Revenue Agency by referring to the previous answer to ruling no. [142/2025](#), must be carried out with regard to the period prior to the transfer to Italy or, in any case, up to the date on which such transfer takes place. In the present case, before the transfer, the person worked for the US company under the contract with the Swiss EOR company, linked to the Italian EOR with which the person entered into the contract once the transfer to Italy took place: for these reasons, the Revenue Agency considers a period of previous foreign residence of six years to be relevant, regardless of the fact that the user companies have no relationship with each other (the same conclusions would apply if the EOR were the same).

Critical aspects

The conclusions should be reconsidered, given that the solution adopted, although sustainable from the point of view of the literality of the reference provisions, on the one hand goes beyond the *rationale* that animated the

provision of the period of reinforced foreign residence (avoid situations of abuse in the use of benefits with ex

ante planning of the foreign stay which is then followed by the return to the same company of departure or to one of its associates, absent in situations such as the one examined), and on the other hand does not consider that in EOR structures the formal employer performs functions instrumental to the recruitment and administrative management of the relationship of work, it being understood that it should instead be the companies benefiting from the work services before and after the impeachment to be the subject of comparison.

art. 5 Legislative Decree 27.12.2023 no. 209

Answer to the Revenue Agency ruling 27.2.2026 no. 54

Il Quotidiano del Commercialista of 28.2.2026 - "**Reinforced foreign residence for repatriates with employer of record**" - Course - Odetto

Il Sole - 24 Ore of 28.2.2026, p. 30 - "**Impatriates, higher requirements with group employers**" - Longo A.

Italia Oggi of 28.2.2026, p. 24 - "**Impatriates, elastic times**" - Stancati G. - Ricco G.

Eutekne Guides - Direct Taxes - "**Regime of repatriates**" - Course L.

Work

SUBORDINATE EMPLOYMENT

Facilitated hiring - Incentives for the hiring of young people, women and unemployed workers - New features of the converted Decree-Law 200/2025 (so-called Milleproroghe Decree) - Extension

Art. 14 par. 1-bis, 1-ter and 1-quarter of Decree-Law 200/2025, conv. L. [26/2026](#), provides for the extension of the following incentives introduced by Decree-Law [60/2024](#):

- *youth bonus* and *single SEZ bonus* until 30.4.2026;
- *Women's bonus* for the whole of 2026.

On the other hand, no extension has been provided for the incentives pursuant to [Article 21](#) of Decree-Law 60/2024, for the start of activities in strategic sectors for the development of new technologies and the digital and ecological transition, which therefore expire on 31.12.2025 (this is the contribution exemption for the hiring of young people *under 35* and the contribution of 500.00 euros per month).

Youth bonus

The *youth bonus* pursuant to [Article 22](#) of Decree-Law 60/2024 consists of an exemption from contributions payable by private employers (for a maximum of 24 months) in the event of hiring young people who have not reached the age of 35 with a permanent employment contract (as well as for transformations from fixed-term to open-ended), have never been employed indefinitely.

As a result of the amendments made during the conversion of Decree-Law [200/2025](#), the incentive is extended to 30.4.2026, however, also providing for a different measure of exemption in some cases. In detail, the measure of the contribution exemption is:

- 100% for hires or transformations made until 31.12.2025;
- 70% for hires or transformations carried out from 1.1.2026 to 30.4.2026;
- 100% for hires or transformations made from 1.1.2026 to 30.4.2026, if the same hires result in a net increase in employment.

In addition, the rule amends [art. 22](#) co. 3 of Decree-Law 60/2024, which provides for the maximum amount of the exemption of 650.00 euros on a monthly basis (instead of 500.00 euros) for hires made in a headquarters or production unit located in the Regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Puglia, Calabria and Sardinia. As a result of the amendments made by Decree-Law [200/2025](#), this increased amount also applies to hires and transformations carried out with effect from 31.12.2025 in the Marche and Umbria Regions.

Bonus SIX

The SEZ bonus pursuant to [Article 24](#) of Decree-Law 60/2024 consists of an exemption from contributions payable by private employers (for a maximum of 24 months) in the event of permanent employment of workers who have

at least 35 years of age, unemployed for at least 24 months, at a headquarters or production unit located in one of the Regions of the single SEZ for the South.

The employer must employ up to 10 employees in the month of hiring; this requirement must exist only in the month in which the incentive recruitment was carried out and must be verified net of the number of workers for whom it is intended to benefit from the contribution exemption in question.

As a result of the amendments made during the conversion of Decree-Law [200/2025](#), the incentive is extended to 30.4.2026, however, also providing for a different measure of exemption in some cases. In detail, the measure of the contribution exemption is:

- 100% for hires or transformations made until 31.12.2025;
- 70% for hires or transformations carried out from 1.1.2026 to 30.4.2026;
- 100% for hires or transformations made from 1.1.2026 to 30.4.2026, if the same hires result in a net increase in employment.

Women's bonus

The *women's bonus* pursuant to [Article 23](#) of Decree-Law 60/2024 consists of an exemption from contributions payable by private employers in the event of permanent employment of:

- women without a regularly paid job for at least 6 months, residing in the Regions of the single SEZ for the South, eligible for funding under the European Union Structural Funds (maximum duration 24 months);
- women with a profession or economic sector characterised by a rate of inequality between men and women that is at least 25% higher than the average inequality between men and women (maximum of 12 months);
- women of any age who have not been in regular paid employment for at least 24 months, wherever they reside (maximum duration 24 months).

As a result of the amendments made by Legislative Decree [200/2025](#), the *women's bonus* is extended for the whole of 2026 (previously, the deadline was set for 31.12.2025); therefore, it is possible to access the incentive if the hiring is carried out from 1.1.2026 to 31.12.2026.

art. 14 co. 1 to DL 31.12.2025 n. 200

art. 21 DL 7.5.2024 n. 60

art. 22 DL 7.5.2024 n. 60

art. 23 DL 7.5.2024 n. 60

art. 24 DL 7.5.2024 n. 60

Il Quotidiano del Commercialista of 3.3.2026 - "**No extension for incentives in strategic sectors**" - Sylvester

Eutekne Guides - Social Security - "**Facilitated hiring (no longer in force) - Hiring incentive under 35 (digital and ecological transition)**" - Silvestro D.

Eutekne Guides - Social Security - "**Facilitated hiring - Incentive for hiring women**" - Gallo B.

Eutekne Guides - Social Security - "**Facilitated hiring - Hiring incentive under 35**" - Silvestro D. *Eutekne*

Guides - Social Security - "**Facilitated hiring - Hiring incentive over 35**" - Silvestro D.

Read Highlights

TAX

MINISTERIAL DECREE OF THE MINISTRY OF LABOUR AND SOCIAL POLICIES 7.8.2025

TAX

DIRECT TAXES - IRES - THIRD SECTOR ENTITIES - Supervision of Third Sector entities members of the RUNTS - Ordinary and extraordinary checks - Implementing measure

In implementation of art. 93 and 96 of Legislative Decree no. 117 of 3.7.2017 (Third Sector Code), this

Ministerial Decree establishes the further provisions relating to ordinary and extraordinary checks to be carried out against
of Third Sector Entities (ETS) registered with RUNTS.

Stakeholders

The controls concern social promotion associations, voluntary organizations, generic ETS, philanthropic bodies and associative networks.

These entities will also be subject to control in the event that they are in voluntary dissolution or in an arrangement with creditors, with the exception of those subjected:

- under commissioner management (art. 25 par. 1 of the Italian Civil Code);
- insolvency proceedings pursuant to Legislative Decree no. 14 of 12.1.2019 (Crisis and Insolvency Code).

Excluded subjects

The rules in question do not apply to:

- social enterprises, which are subject to supervision pursuant to art. 15 of Legislative Decree 112/2017 and the related implementing provisions;
- mutual aid companies, which are subject to supervision pursuant to Legislative Decree 220/2002 and the related implementing provisions.

Types of control

The checks, which can be ordinary or extraordinary, are carried out in order to ascertain:

- the existence and permanence of the requirements necessary for registration in the RUNTS;
- the pursuit of civic, solidarity or socially useful purposes;
- the fulfilment of the obligations deriving from registration in the RUNTS.

Ordinary checks are carried out every three years, while extraordinary checks are ordered by the RUNTS Office:

- on the basis of the need for in-depth analysis deriving from the results of ordinary checks;
- when it is deemed appropriate, for acts or facts of which it has become aware, also on the report of other administrations.

Persons authorised to carry out ordinary checks

The following may assume the status of persons authorised by the Ministry of Labour to carry out ordinary checks on Third Sector entities:

- the national associative networks (RAN);
- the Volunteer Service Centers (CSV). Ordinary checks are carried out:
 - by the authorized subjects on the entities belonging to them;
 - by authorized subjects, following the stipulation of specific agreements with other associative networks and other CSVs;
 - by authorized subjects, following the stipulation of specific agreements with the RUNTS offices, on entities not belonging to any authorized subject or to other associative networks and other affiliated CSVs;
 - by the offices of the RUNTS, on entities not belonging to any authorized party, outside the hypotheses of agreements indicated above.

Extraordinary checks

Extraordinary checks are carried out by the RUNTS offices, both on entities belonging to authorized entities and on non-participating entities.

Methods of carrying out ordinary checks

The authorised parties carry out ordinary checks through the persons in charge, identified from among their employees or from collaborators and external professionals in possession of specific requirements.

Ordinary checks are carried out mainly through documentary checks.

In the event that the documentary findings reveal the need for an in-depth investigation, it is possible to:

- carry out inspections and checks at the registered office of the entity, at secondary offices and other places where the entity's activity is carried out;
- to hear the individual members of the entity, employees and any interested third parties.

Outcome of the ordinary check

If the checks carried out:

- no irregularities emerge, the person in charge of the controls signs the report of the control without remarks, transmitting it to the entity via PEC and uploading it to the RUNTS information system;
- irregularities emerge that can be remedied, the person in charge invites the entity to regularize them, providing adequate instructions and assigning a term of not less than 30 days and not more than 90 days for this purpose;
- irregularities emerge that cannot be remedied, the person in charge sends the report via PEC to the entity, assigning it a deadline of 15 days for sending any observations or counter-deductions.

In the event of non-regularization, or irregularities that cannot be remedied, the person in charge formalizes in the minutes a reasoned proposal, not binding on the competent RUNTS office, to adopt the measure against the entity.

Frequency of ordinary checks

Each Third Sector entity must be subject to ordinary control at least once every three years; the deadline for the first check starts from 1 January of the year following that of registration in the RUNTS.

By 31 March of each year, the authorised parties shall define the programme of ordinary controls within their competence for the following three years, publishing it in the appropriate section of the RUNTS platform.

At the time of first application:

- the deadline for the first check runs from the date that will be identified with a subsequent executive decree of the Ministry of Labour;
- With the same managerial decree, the deadline for publication of the control program for the first three years may be extended.

Financing of ordinary controls

As support for the ordinary checks carried out, the authorised persons receive a special contribution from the Ministry of Labour, based on the revenues of the controlled entity.

Measures of the RUNTS Offices

The RUNTS office, once it has received the report from the person who carried out the check, can:

- arrange, if appropriate, for an extraordinary control or a further deepening of the extraordinary control;
- warn the entity to regularize the situation if possible, within a period of not less than 30 days and not more than 180 days, specifying that in the event of non-compliance, the office will delete the entity from the RUNTS;
- initiate the procedure for the cancellation of the entity from the RUNTS, in the event of the entity being untraceable, failure to regularize within the terms or irregularities that cannot be remedied.

Penalties

The RUNTS office may also, if the conditions are met, impose the sanction:

- from € 103.00 to € 1,032.00 for failure to execute complaints, communications and deposits, pursuant to art. 2630 of the Italian Civil Code;
- from €5,000.00 to €20,000.00, for distribution, even indirectly, of profits (Article 91, paragraph 1 of Legislative Decree 117/2017);
- from €1,000.00 to €5,000.00, in the event of devolution of the residual assets carried out in the absence or in discrepancy with the opinion of the RUNTS office (Article 91, paragraph 2 of Legislative Decree 117/2017);
- from €2,500.00 to €10,000.00, for unlawful use of the indication of Third Sector entity, social promotion association or voluntary organisation, doubled in the event that the unlawful use is aimed at obtaining the disbursement of money or other benefits from third parties (Article 91, paragraph 3 of Legislative Decree 117/2017).