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Read Highlights

SUBSTITUTE TAXES

Substitute tax on tips for staff in the hotel and catering sectors - New features of Decree-Law 62/2026 - Scope of application - Extension of digital platforms to employees

Art. 15 co. 2 of Decree-Law no. 62 of 30.4.2026 extends the scope of application of the 5% substitute tax on tips of workers working in accommodation facilities and food and beverage establishments.

Tax regime for tips of staff in the hotel and catering sectors

Article 1 , paragraphs 58-62 of Law 197/2022 introduced an advantageous tax regime for tips in the tourism, hotel and catering sectors; in particular, the rule provides that the sums allocated as donations by customers to workers operating in accommodation facilities and food and beverage establishments, including through electronic means of payment, paid to workers:

- constitute employment income;
- they are subject to a substitute tax of IRPEF and additional regional and municipal taxes of 5%, within specific limits.

The 5% substitute tax on tips is applied by the withholding agent, who must pay the amount using the tax codes established by Res. 17.3.2023 no. 16.

Substitute taxation represents the natural regime of taxation of tips, under the conditions provided for by the legislation, but the application of the ordinary taxation regime is still possible in the event of written waiver by the employee or in the event that the withholding agent finds that substitute taxation is less advantageous for the worker.

Contribution, insurance and severance pay regime

Tips subject to substitute tax are excluded from taxable remuneration for the purposes of calculating social security and social assistance contributions, premiums for insurance against accidents at work and occupational diseases.

These sums are also not taken into account for the purposes of calculating the severance indemnity (TFR).

Scope of application

The substitute tax applies to tips received by workers in the private sector of accommodation facilities and food and beverage establishments, referred to in art. 5 of Law 287/91 (e.g., restaurants, pizzerias, bars, etc.; circ. Revenue Agency 29.8.2023 no. 26).

The Revenue Agency subsequently recognized the application of the 5% substitute tax on tips also to employees of external suppliers (such as administration agencies), employed at the aforementioned accommodation facilities and food and beverage establishments (legal advice 15.7.2025 no. 7).

Extension of digital platforms to employees

By inserting paragraph 58-bis in art. 1 of Law 197/2022, art. 15 paragraph 2 of Decree-Law 62/2026 extends the scope of application of the substitute tax on tips. In detail, it is envisaged that the 5% substitute tax will also apply to people who work as employees through digital platforms referred to in EU Directive 2024/2831.

The rule expressly refers to those who work as employees, therefore the extension does not apply to tips received by those workers who perform work through digital platforms with a contract other than the subordinate one.

Income condition

The worker can benefit from the substitute tax on tips if he or she has employment income not exceeding € 75,000.00 in the tax period prior to that in which the tips are received; In essence, in order to access the advantageous tax regime in 2026, the employment income received in 2025 must not exceed €75,000.00.

In determining the income requirement, all employment income earned by the worker must be included, as well as tips subject to substitute tax.

Maximum amount subject to substitute tax

Tips from workers operating in the aforementioned sectors are subject to a substitute tax for IRPEF and additional regional and municipal taxes of 5% within the limit of 30% of the income received in the year for the related work services.

The 30% limit is calculated on all employment income received in the year for work rendered in the tourism-hotel and catering sector (including tips). The limit represents a deductible and, if exceeded, means that only the part exceeding the limit is subject to ordinary taxation.

art. 1 co. 58 to L. 29.12.2022 n. 197
art. 1 co. 58 L. 29.12.2022 n. 197
art. 15 co. 2 DL 30.4.2026 n. 62
Revenue Agency Circular 29.8.2023 no. 26

Il Quotidiano del Commercialista of 12.5.2026 - **"Tax-free tips also for employees of digital platforms"** - *Silvestro*

Eutekne Guides - Direct Taxes - **"Tips"** - *Alberti P., Silvestro D.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Methodology applicable to the CPB 2026-2027 - Approval (Ministerial Decree 11.5.2026)

With a news item published on 12.5.2026 on the institutional website, the Department of Finance of the MEF announced that the Ministerial Decree of 11.5.2026, which approves the methodology applicable for the calculation of CPB proposals for the two-year period 2026-2027, is being published in the *Official Gazette*.

CPB Calculation Methodology 2026-2027

The agreed income proposals are prepared by the Revenue Agency both taking into account the data communicated by the taxpayer with the submission of the CPB form, and using the information already present in the databases of the Tax Administration and other public entities, applying the criteria identified by an *ad hoc* methodology, which is approved annually.

With regard to the CPB 2026-2027, the methodology is contained in Annex 1 to the Ministerial Decree of 11.5.2026, the approval of which was announced by the Department of Finance of the MEF with a news published on the institutional website.

As noted in the Explanatory Report to the Ministerial Decree in question, the methodology is substantially the same as that approved with the Ministerial Decree of 28.4.2025 with regard to the CPB 2025-2026.

CPB proposal graduation

As a result of the provisions of art. 7 of the Ministerial Decree of 11.5.2026, the Revenue Agency, applying the aforementioned criteria, formulates an income proposal that leads to the achievement of the tax reliability score of 10 over the 2 years covered by the agreement.

The CPB proposal for the 2026 period will take into account the income declared for the 2025 period and, to the extent of 50%, the higher values identified with the methodology attached to the Ministerial Decree of 11.5.2026; these higher values will be considered in full with regard to the CPB proposal for 2027.

Exceptional circumstances

The Ministerial Decree in question also identifies the exceptional circumstances that may lead to the termination of the CPB, in the event that they result in actual incomes or net production values that are more than 30% lower than those agreed; for the CPB 2026-2027, such cessation may also occur in the event that the drop in income is due to "*negative economic impacts related to armed conflicts and the geopolitical situation in the Middle East area proven by the increase in the price index of more than 5% during the year*".

The other exceptional events relevant for this purpose are the same as those identified by the Ministerial Decrees approving the methodology for the previous editions of the CPB (think, for example, of calamitous events for which a state of emergency has been declared, liquidation, suspension of activity, etc.).

Reduction of the CPB proposal

Article 5 of the Ministerial Decree of 11.5.2026 provides, as in previous years, for the possibility of adapting the proposal relating to the 2026 tax period taking into account the presence of any extraordinary events, to be reported when submitting the CPB 2026-2027 form.

In particular, the agreed income and value of production may be reduced:

- 10%, in the presence of extraordinary events that have led to the suspension of economic activity for a period of between 30 and 60 days;
- 20%, in the presence of extraordinary events that have led to the suspension of economic activity for a period of more than 60 days and up to 120 days;
- 30%, in the presence of extraordinary events that have led to the suspension of economic activity for a period of more than 120 days.

The significant extraordinary events are those referred to in art. 4 co. 1 letters a), b), e) and f) of the Ministerial Decree of 28.4.2025, which occurred in the tax period in progress as of 31.12.2026 on a date prior to the adhesion to the composition.

Publication of the software "Your ISA 2026"

The *software* Your ISA 2026 CPB, which allows the compilation, calculation and electronic transmission, as an attachment to the INCOME forms, of the synthetic index of fiscal reliability for all ISAs and the CPB 2026-2027 proposal, was released by the Revenue Agency on 13.5.2026.

art. 9 Legislative Decree no. 13 of 12.2.2024

Ministerial Decree 11.5.2026 Ministry of Economy and Finance

Il Quotidiano del Commercialista of 13.5.2026 - **"The calculation methodology for the CPB 2026-2027 proposals is ready"** - *Girinelli - Rivetti*

Italia Oggi of 13.5.2026, p. 24 - **"Targeted arrangement with creditors"** - *Poggiani*

Il Sole - 24 Ore of 13.5.2026, p. 4 - **"Exit from the concordat, high prices over 5% remains an extreme hypothesis"** -
Furniture - Relative

Il Sole - 24 Ore of 13.5.2026, p. 32 - **"Arrangement with creditors, new two-year period with 2025 data"** - *Cerofolini - Pegorin*

Eutekne Guides - Assessment and sanctions - **"Two-year arrangement with creditors"** - *Girinelli A., Rivetti P.*

ADMINISTRATIVE SANCTIONS

General principles - Unlawful act of the chartered accountant (undue compensation) - Fault of the taxpayer (Cass. 13.5.2026 no. 13910)

With the judgment of 13.5.2026 no. 13910, the Court of Cassation has returned to rule on the issue of the liability of the professional in relation to tax violations committed in the performance of the assignment received.

Regulatory framework

As part of the professional mandate, the professional may be called upon to answer for the administrative sanctions imposed on the taxpayer by the Revenue Agency or other taxing bodies, when the violation was committed with his or her contribution or made possible by his or her actions.

The reference discipline is contained in articles 5, 6, 9 and 10 of Legislative Decree 472/97. In particular:

- art. 5 par. 1 provides that violations committed in the exercise of tax consultancy activities, if they involve the solution of problems of particular difficulty, are punishable only in the presence of intent or gross negligence; in the absence of the subjective element, the violation is not punishable;
- art. 6 par. 3 establishes that the taxpayer is not punishable when the failure to pay the tax depends on a criminally relevant conduct of third parties, duly reported to the judicial authority.

The present case

The case concerned a taxpayer who had used tax credits, which subsequently turned out to be non-existent, in two tax years. Following the investigations, the Revenue Agency had issued a recovery deed pursuant to art. 1 co. 421 of Law 311/2004.

The taxpayer had argued that the responsibility was entirely attributable to his consultant, reported by the same taxpayer and involved in criminal proceedings for undue compensation ex

art. 10-quarter of Legislative Decree 74/2000, as well as the recipient of a personal precautionary measure.

Obligation to supervise the professional

The Supreme Court, in continuity with its consolidated orientation, reiterated that the taxpayer maintains a minimum obligation of supervision and control over the activity of the professional in charge.

According to the Supreme Court, the taxpayer's liability can be excluded only if fraudulent conduct by the professional is demonstrated, specifically aimed at concealing the offence and not detectable by ordinary diligence.

The Court also excluded the applicability of art. 6 paragraph 3 of Legislative Decree 472/97, observing that the provision exempts the taxpayer only when the non-payment of the tax depends exclusively on a criminally relevant fact attributable to third parties and duly reported.

Reverse orientation

It should be noted that there is a different and minority jurisprudential orientation. According to some, the taxpayer cannot be automatically held accountable for the omissions of the professional in charge, considering that the use of qualified consultants is often imposed by the growing complexity of the tax system (see C.T. Reg. Rome 7.4.2016, no. 1829/21/2016).

According to this approach, requiring the taxpayer to have substantial technical control over the professional's work would risk emptying the professional delegation itself of meaning, transforming the client into the controller of a specialized activity entrusted precisely to an expert subject for his technical skills.

art. 6 co. 3 Legislative Decree 18.12.1997 n. 472

The Quotidiano del Commercialista of 14.5.2026 - **"The taxpayer cannot blame the professional for non-existent tax credits"** - *Boano*

Cass. 13.5.2026 No. 13910

Eutekne Guides - Assessment and sanctions - **"Sanctions for intermediaries"** - *Cissello A.*

Pros

CHARTERED ACCOUNTANTS

Skills - Incompatibility - Qualification of professional agricultural entrepreneur (IAP) - Subsistence (P.O. 12.5.2026 n. 7)

With the Prompt Orders 12.5.2026 n. 7, the CNDCEC provided useful clarifications on the incompatibility of the profession of chartered accountant with the exercise of business activity, with specific regard to the case of a professional who, at the same time as exercising the profession, had acquired the qualification of professional agricultural entrepreneur (IAP) and carried out the latter activity through an agricultural corporation in which he held a stake and held corporate offices.

Incompatibility of the profession with business activity

The discipline of incompatibility is contained in art. 4 of Legislative Decree 139/2005, paragraph 1 of which letter c) provides that the profession of chartered accountant and accounting expert is incompatible with the exercise of business activity, in one's own name or in the name of others, even when such activity is not habitual or prevalent.

This provision, however, provides, in the following paragraph 2, for some specific exceptions, excluding incompatibility, for example, in the event that the activity, carried out on one's own account, is aimed at asset management, activities of mere enjoyment or conservation activities.

Furthermore, on the subject of incompatibility, it is necessary to take into account the clarifications provided by the CNDCEC in *the "Interpretative notes on the discipline of incompatibilities pursuant to Article 4 of*

Legislative Decree 139/2005", recently updated, which highlights, among other things, that the incompatibility results from the "effective" exercise of the activity or profession and not from the mere quality or qualification assumed.

Exercise of agricultural activity and qualification as IAP

The Interpretative Notes, as highlighted in P.O. no. 7/2026, clarify that agricultural activity is fully included among the business activities relevant for the purposes of incompatibility and that in so far as it could be considered compatible with the profession, as it assumes the character of mere asset management or conservation.

In the present case, moreover, the fact that the professional was in possession of the qualification of professional agricultural entrepreneur (IAP) is particularly relevant, a qualification which, the CNDCEC observes, presupposes the habitual and prevalent performance of the agricultural activity, as well as a significant personal contribution in terms of time dedicated to the activity and a certain percentage of income that must be derived from the same activity. Article 1 of Legislative Decree 99/2004, in fact, provides that a professional agricultural entrepreneur is a person who, in addition to possessing certain professional knowledge and skills:

- devotes at least 50% of his/her total working time to the agricultural activities referred to in art. 2135 of the Italian Civil Code, directly or as a partner of a company;
- at least 50% of their total income from work derives from the same activities.

The present case

In light of the above considerations, O.P. no. 7/2026 highlights how, in order to exclude incompatibility, the professional would be required to demonstrate that the qualification of IAP does not result in the actual exercise of the agricultural activity. Such proof, however, appears extremely difficult in view of the requirements that the law requires for the assumption of the qualification in question. Furthermore, since it is an activity carried out through a corporation, the professional should also demonstrate that, despite the existence of the income and time requirements dedicated to agricultural activity, necessary for the qualification of IAP, he does not have a prevailing economic interest in the activity and does not manage the activity itself with all or broad powers.

Irrelevance of separation of activities

In the P.O. in question, the CNDCEC specifies that it would not be sufficient to exclude incompatibility the fact that there is a subjective, organizational and fiscal separation between the professional activity and the agricultural activity carried out in corporate form, as the verification of the existence or otherwise of a situation of incompatibility must be carried out with regard to the activity carried out in practice and not to the "*mere formal configuration of the relationships*".

Possible compatibility with non-professional farming

If the qualification of IAP almost certainly determines incompatibility with the profession, the same cannot be said with regard to agricultural activity in general.

The exercise of the profession, in fact, could be compatible when the agricultural activity is not carried out in a professional form and does not assume a prevalent or entrepreneurial character in the proper sense.

On this point, the Interpretative Notes admit compatibility in the event that the agricultural activity is attributable to the purpose of mere enjoyment or conservation of the land (noting, in this case, the cause of exclusion referred to in Article 4, paragraph 2 of Legislative Decree 139/2005), or when it is exercised without the requirements of the professional agricultural entrepreneur.

In view of this, it could be considered compatible with the profession:

- the exercise of agricultural activity as a non-professional agricultural entrepreneur or as a direct farmer, provided that the activity does not assume such dimensions that it can be traced back to the exercise of a business;
- participation in a simple agricultural company, where it does not result in direct involvement in the business activity and a position "*similar to that of the non-managing partner*" is maintained.

art. 4 Legislative Decree no. 139 of 28.6.2005

CNDCEC 8.8.2025 No. 64 CNDCEC

Document December 2025 CNDCEC

12.5.2026 No. 7

The Accountant's Daily of 14.5.2026 - "**Professional agricultural enterprise and accountant activities incompatible**" - *Valinotti*

Il Quotidiano del Commercialista of 24.4.2026 - **"Due to the incompatibility of the service company, the overall turnover counts"** – *Valinotti*

Work

SUBORDINATE EMPLOYMENT

Facilitated hiring - Hiring incentives - 2026 youth bonus, 2026 single SEZ bonus and 2026 women's bonus - New features of DL 62/2026 (INPS circ. 14.5.2026 no. 55, 56 and 57)

With three separate circulars published on 14.5.2026, INPS illustrated and provided operational indications in favor of employers interested in accessing the following contribution benefits provided for by Decree-Law 30.4.2026 no. 62:

- "*Youth bonus* 2026" (circ. 14.5.2026 no. 55);

- "*ZES* 2026 Bonus" (circ. 14.5.2026 n. 56);

- "Women's bonus 2026" (circ. 14.5.2026 no. 57).

Youth bonus 2026

With Circ. 14.5.2026 no. 55, INPS has dictated the indications on the "2026 youth bonus" pursuant to art. 2 of Decree-Law 62/2026, which consists of a contribution exemption of 100% of social security contributions payable by the employer (excluding INAIL premiums and contributions), for a maximum of 24 months, for hires with a permanent contract made from 1.1.2026 to 31.12.2026 (for the purposes of use, compliance with the conditions provided for by the legislation must be met).

The workers to be hired must be under 35 years of age and be, alternatively:

- without a regularly paid job for at least 24 months;
- who have not been in regular paid employment for at least 12 months and belong to one of the categories referred to in letters c), e), f) and g) of the definition of "disadvantaged worker" referred to in art. 2 of EU Regulation 651/2014;
- belonging to one of the categories referred to in letters from a) to c) and from e) to g) of the definition of "disadvantaged worker" referred to in art. 2 of EU Regulation 651/2014 (in this case the maximum duration is 12 months).

The contribution exemption has a maximum amount of € 500.00 per month, which increases to € 650.00 for hires made in a headquarters or production unit located in the Regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Puglia, Calabria, Sardinia, Marche and Umbria.

The employer must submit the application for admission to the benefit to INPS, using only the online application form, specially updated, available on the institutional website, in the section called "*Portal of Facilities (formerly DiResCo) - Bonusgiovani 2026*".

Bonus SIX 2026

With Circ. 14.5.2026 no. 56, INPS illustrated and provided operational guidance on the new rules of the so-called "SEZ bonus 2026" referred to in art. 3 of Decree-Law 62/2026.

In particular, the *bonus* in question is granted to private employers who:

- hire workers at a headquarters or production unit located in one of the Regions of the single SEZ for the South;
- employ up to 10 employees in the month of hiring.

The incentivized hiring must be carried out during 2026 with a permanent employment relationship (domestic workers, apprentices and managers are excluded) and must concern workers who:

- they are 35 years of age or older;
- have been unemployed for at least 24 months.

The *bonus* consists of an exemption from the payment of 100% of social security contributions payable by the employer (excluding INAIL premiums and contributions) and can be recognized for a maximum of 24 months and for a maximum amount of 650.00 euros on a monthly basis for each worker.

Among other things, the Social Security Institute has clarified that:

- for the purposes of recognition of the benefit, the work must actually be carried out in one of the Regions of the single SEZ, regardless of the residence of the person to be hired and the registered office of the employer;
- as regards the size limit of 10 employees, this requirement must only exist in the month in which the incentive recruitment was carried out, not assuming relevance for the entitlement of the contribution exemption, the subsequent changes, both upwards and downwards, of the staff employed;
- with regard to incentivized employment relationships, it should be noted that the exemption cannot be recognized in the event of transformation of existing fixed-term employment relationships into open-ended contracts, or in the case of employment with an intermittent employment contract;
- the hiring of the unemployed worker must lead to a net increase in employment compared to the average of workers employed in the previous 12 months;
- the benefit in question cannot be combined with other exemptions or reductions in the financing rates provided for by current legislation (for example, the "Southern Contribution Reduction", the incentive for the hiring of disabled workers and the incentive for the hiring of beneficiaries of the NASpI treatment).

Operationally, in order to know with certainty the amount of the benefit due and any residual availability of resources, the employer concerned must submit the application for admission to the benefit to INPS, using the appropriate form available on the *www.inps.it website*, in the section "Portal of Facilities (formerly DiResCo) - SEZ Bonus 2026".

Women's Bonus 2026

With Circ. 14.5.2026 no. 57, INPS has dictated the indications on the "2026 women's bonus" pursuant to art. 1 of Decree-Law 62/2026, which consists of a contribution exemption of 100% of social security contributions payable by the employer (excluding INAIL premiums and contributions), a maximum of 24 months, for permanent hires, made from 1.1.2026 to 31.12.2026, of women who, alternatively, on the date of recruitment:

- have not been in regular paid employment for at least 24 months, wherever they reside;
- have not been in regular paid employment for at least 12 months and belong to one of the categories referred to in letters b) to g) of the definition of "disadvantaged worker" referred to in art. 2 of EU Regulation 651/2014;
- alternatively, belong to one of the categories referred to in letters from a) to g) of the definition of "disadvantaged worker" referred to in art. 2 of EU Regulation 651/2014 (in this case the maximum duration is 12 months).

The exemption has a maximum amount of € 650.00 per month, increased to € 800.00 on a monthly basis if the workers are resident in the regions of the single SEZ (Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sicily, Sardinia, Marche and Umbria).

The employer must submit the application for admission to the benefit to INPS, using only the online application form, specially updated, available on the institutional website in the section called "Portal of Facilities (formerly DiResCo) - Women's *Bonus* 2026".

art. 3 DL 30.4.2026 n. 62

INPS Circular No. 56 of 14.5.2026

The Accountant's Daily of 15.5.2026 - **"Size requirement only for the month of incentivized hiring in the SEZ"** - *Mamone*

Eutekne Guides - Social Security - **"Facilitated hiring - Incentive for hiring over 35"** - *Silvestro D.*

SOCIAL SECURITY

Work-life balance - Contribution exemption - Contract renewals - Information obligations for employers - Payments to the Treasury Fund - New features of Decree-Law 62/2026

Among the innovations introduced by Legislative Decree 30.4.2026 no. 62, in addition to those already specifically examined in this issue of La Settimana in Breve, the following are those on the subject of:
- contribution exemption for work-life balance;
- contract renewals;
- information obligations relating to the employment relationship;
- payment to the INPS Treasury Fund and destination of the TFR for 2026.

Contribution exemption for work-life balance

Article 6 of Legislative Decree 62/2026 introduced a contribution exemption linked to the possession of the certifications referred to in Article 8, paragraph 1, letter e) of Legislative Decree 184/2025 (the so-called "Incentive Code") attesting to the adoption of measures in favour of parenthood.

The exemption is recognized from the date of entry into force of the law converting the decree

itself.

This is an exemption from the payment of social security contributions by the employer:

- determined in an amount not exceeding 1%;
- and within the maximum limit of € 50,000.00 per year for each company, in compliance with State aid regulations.

The relevant implementing provisions will be determined by ministerial decree.

Contract renewals

Article 10 of Decree-Law 62/2026 intervenes in order to encourage the renewal of national collective labour agreements with

effect from their respective natural deadlines and to ensure continuity in the economic protection of workers.

Operationally, the contracting parties, in the exercise of their contractual autonomy, are required to regulate at the time of renewal the starting dates of the salary increases, any *one-off* amounts, as well as the instruments of economic coverage of the period between the expiry of the national collective bargaining agreement and the signing of its renewal, taking as a reference the natural expiry date of the previous agreement.

In the event of non-renewal of collective agreements within the first 12 months following their natural expiry, wages are adjusted, as a lump-sum advance of the wage increase, to the variation in the consumer price index (HICP), to the extent of 30% of the same, without prejudice to any different contractual agreements.

In sectors characterised by high seasonality and variability of revenues, the adjustment in question does not apply and is linked to sectoral economic indicators identified by collective bargaining.

It is specified that the contractual assistance contribution, where applicable, cannot be recognized after 12 months from the natural expiry of the contract.

On the other hand, as regards the temporal scope of application, the provisions provided for by the provision in question apply to CCNLs that expire after 1.5.2026, or from 1.1.2027 for national collective labour agreements that have already expired.

Information obligations

Article 11, paragraphs 1 and 2 of Decree-Law 62/2026 introduced two disclosure obligations.

The first concerns the recruitment phase and the information that, in this context, must be provided by the employer to the worker *pursuant* to Article 1 of Legislative Decree 152/97. Although it was already provided that, at the time of recruitment - or in any case within the one-month period referred to in Article 1, paragraph 3 of Legislative Decree 152/97 - the employer had to communicate to its employee the CCNL applied to the relationship (Article 1, paragraph 1, letter q) of Legislative Decree 152/97), the legislator has inserted the provision that this data is accompanied by the unique alphanumeric code assigned to the collective agreement, pursuant to art. 16-quarter of Legislative Decree 76/2020.

The second obligation concerns payroll. In fact, it has been provided that within the pay slip that the employer must deliver to workers at the time of payment of remuneration, the national collective bargaining agreement applied to the relationship, identified by the unique alphanumeric code referred to in art. 16-quarter *of Decree-Law 76/2020,* must also be included - together with the other elements already provided for by law (art. 1 of Law 4/53).

Provisions on payment to the INPS Treasury Fund and destination of severance pay for 2026

Article 16 of Decree-Law 62/2026 introduces a favourable measure for those employers who, as a result of the provision of art. 1 paragraph 203 of Law 199/2025 (2026 Budget Law), are obliged from this year to pay the contribution to the INPS Treasury Fund, on the basis of the severance indemnities accrued by employees.

On this point, it should be noted that the 2026 Budget Law has established specific size limits upon reaching which the obligation to pay severance pay to the Treasury Fund is triggered.

In summary, the obligation exists if, at the end of the previous calendar year, the average number of employees employed reaches:

- 60 employees for the two-year period 2026-2027;
- 50 employees for the period from 2028 to 2031;
- 40 employees from 2032.

That said, the provision of Decree-Law 62/2026 establishes that for employers required from 1.1.2026 to pay the contribution to the Treasury Fund, payments relating to the relevant periods from January to June 2026, made by 16.7.2026, are considered timely for all legal purposes. In practice, no civil penalties, interest or additional sums are applied for the same periods.

art. 46 bis Legislative Decree no. 198 of 11.4.2006
art. 6 DL 30.4.2026 n. 62
art. 8 co. 1 Legislative Decree 27.11.2025 n. 184

The Accountant's Daily of 11.5.2026 - **"Contribution exemption to support the reconciliation of family and work"** - *Gianola*

Italia Oggi of 11.5.2026, p. 2 - **"Hiring bonuses anchored to fair wages and increase in posts"** - *Cirioli D. Italia Oggi of 11.5.2026, p. 3* - **"The CCNL will become a spy in the company"** - *Cirioli D.*

Eutekne Guides - Social Security - **"Work-Life balance - Exemption from work-life balance"** - *Gianola G.*

Il Quotidiano del Commercialista of 6.5.2026 - **"The TEC of leading contracts for the "fair wage" is fundamental"** - *Gianola*

International

COMMUNITY RULES AND PROVISIONS

Directives - Administrative cooperation in the field of taxation (Directive 2011/16/EU) - Automatic exchange of financial account data (DAC 2) - List of collaborating countries - Update (Ministry of Economic Affairs and Finance provision, 12.5.2026)

The Ministry of Economy and Finance of 12.5.2026 updated the lists of States and territories contained in Annexes C and D of the Ministerial Decree of 28.12.2015, which contain the list of States or territories with which Italy proceeds with the automatic exchange of financial account data (current accounts, securities accounts, shareholdings, bonds, etc.).

Regulatory framework

The obligations of automatic exchange of financial account data follow the Common *Reporting Standard* (CRS) tool, provided for by the Multilateral Convention for Mutual Assistance for Tax Purposes drawn up by the OECD in order to regulate the procedures for acquiring data and transmitting them to the Administrations of the other States involved.

The legal basis for these obligations is twofold:

- at the global level, there is the specific multilateral agreement to which Italy has adhered (*Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information*, in acronym CRS MCAA);
- in the European context, there is Directive 2014/107/EU (DAC 2), which introduced art. 8 par. 3-bis of Directive 2011/16/EU, the effects of which extend to relations with Switzerland, Liechtenstein, San Marino, Andorra and Monaco.

In relation to Italy, Law no. 95, of ratification and implementation of the FATCA Agreement with the United States, also outlined the obligations of Italian intermediaries for the purpose of implementing the automatic exchange in relations with other States.

In turn, the recalled L. 95/2015 was implemented by the Ministerial Decree of 28.12.2015.

Data subject to communication

Intermediaries must communicate, in particular (art. 3 par. 1 letter a) of the Ministerial Decree of 28.12.2015):

- the identification data of the account holder, including the tax identification number (TIN);
- the account number (or an identification sequence if the account has no number), the type of account (pre-existing or new) and, if the account is joint, the number of holders;
- the balance or value of the account at the end of the reporting period and the interest paid in the same period.

Amendments to the lists made by provv. 12.5.2026

The lists of the States involved are contained in the Annexes to the Ministerial Decree of 28.12.2015. In particular:

- Annex C contains the list of States and territories to which the Italian Administration undertakes to provide the data of the accounts held in Italy by their respective residents;
- Annex D contains the list of States and territories from which Italy receives the data of the accounts held with local intermediaries by Italian residents.

As a result of the amendments made by provv. 12.5.2026:

- Annex C sees the entries of Belize, Rwanda and Senegal;
- for Annex D, Rwanda, Senegal and Trinidad and Tobago make their entry. None of the states on the previous lists has been removed from it.

Auto-trade terms

The deadlines for the obligations to be fulfilled by Italian intermediaries (banks and other financial intermediaries such as SIMs, SGRs, etc.) are established by art. 3 par. 6 and 7 of the Ministerial Decree of 28.12.2015, pursuant to which:

- intermediaries transmit the data of the accounts of non-residents to the Revenue Agency by 30 June of the following year (30.6.2026, for account data referring to 2025);
- the Revenue Agency, in turn, transmits the data to the competent authorities of each State concerned

by 30 September of the following year.

Sanctioning regime

Any non-compliance by intermediaries is governed by Article 9 of Law 95/2015, which refers to the provisions of Article 10, paragraph 1-bis of Legislative Decree 471/97: violations of the obligations to communicate the information in question are, consequently, punished with an administrative fine ranging from €1,500.00 to €15,000.00, reduced by half if the transmission takes place within the following fifteen days.

Use of data for assessment purposes

The data of the accounts held abroad by Italian residents, acquired by the Revenue Agency in the context of the automatic exchange in question, can be used to carry out selective checks on these subjects (provv. Revenue Agency 8.2.2022 n. 40601).

Ministerial Decree 28.12.2015 Ministry of Economy and Finance
Provision of the Ministry of Economy and Finance 12.5.2026

Il Quotidiano del Commercialista del 14.5.2026 - **"Updated the lists of States for the exchange of foreign account data"** - *Odetto*

Read Highlights

TAX

REVENUE AGENCY PROVISION 2.4.2026 NO. 108991

TAX

INDIRECT TAXES - OTHER INDIRECT TAXES - Sums due as a result of deeds issued by the Provincial-Territorial Offices of the Revenue Agency - Reform of the collection methods

In implementation of art. 3 of Legislative Decree 9.7.97 no. 237, this provision modifies the methods of collection of sums due as a result of deeds issued by the Provincial-Territorial Offices of the Revenue Agency.

Using the F24 form

Payments of the sums due as a result of notices of liquidation and acts of contestation and imposition of penalties, issued by the Provincial-Territorial Offices of the Revenue Agency, are made exclusively by unitary payment with the F24 form, pursuant to art. 17 of Legislative Decree 9.7.97 n. 241.

Effective date

The exclusive use of the F24 form to make the payments in question applies from 1.6.2026.

Abolition of postal current account payment systems

As of the same date of 1.6.2026, for cadastral services rendered by the Provincial-Territory Offices of the Revenue Agency, payments of taxes due by payment to the provincial postal current account can no longer be made.

These current accounts will be closed on 30.12.2026.

Sums previously paid into the postal current account by intermediaries

The sums previously paid into the provincial postal current accounts in the name of the Provincial Offices - Territory of the Revenue Agency, by users enabled for telematic services, can be used for the submission of cadastral update deeds until 1.9.2026.

After this deadline, the remaining funds are returned to those entitled, upon request to be forwarded:

- through the telematic platform for the provision of services;
- by 30.11.2026.

For the purposes of zeroing the balance of provincial postal current accounts and closing them, any residual stocks are returned to the Treasury, with the revenue of the State budget charged to Chapter VIII, Chapter 2054.

This is without prejudice to the possibility, for those entitled, to submit a request for reimbursement:

- to the competent Provincial-Territory Office of the Revenue Agency;
- within the ordinary limitation periods.