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News

Tax

DIRECT TAXES

General provisions - Application of the tax to non-residents - INPS public pension paid to the Lebanese resident with dual nationality - Exclusive taxation in Italy (answer to the Revenue Agency ruling 5.11.2026 no. 202)

With the answer to ruling 5.11.2026 no. 202, the Revenue Agency returns to the territoriality criteria of public pension treatments paid to non-residents.

Resident of Lebanon with dual citizenship

The question concerns the identification of the correct allocation of the taxing power between Italy (State providing the pension treatment), and Lebanon (State of residence of the pensioner), in consideration of the particular circumstance for which the recipient of the public pension, with residence in Lebanon, possesses both Italian and Lebanese citizenship.

Territoriality criteria

The Agency recalls that non-residents are taxed in Italy for the income produced there (Article 3 of the Income Tax Act); pursuant to Article 23 paragraph 2 letter a) of the Consolidated Income Tax Act, pensions received by non-residents are considered to have been produced in Italy if they are paid by the State, by persons resident in the territory of the State or by permanent establishments in the territory of the State of non-residents.

From the point of view of the domestic law, the remuneration in question is therefore taxable in Italy by virtue of art. 49 par. 2 letter a) of the TUIR.

Moving on to the examination of the convention legislation, art. 19 § 2 letter a) of the Italy-Lebanon Convention provides for the rule of exclusive taxation in the State providing public pensions, subject to certain conditions. However, the following letter b) of the same paragraph provides that the same pensions are taxable only in the other Contracting State if the natural person is a resident of that State and has the nationality of that State, "*without having the nationality of the State from which the pension comes*".

In other words, the derogation whereby there is exclusive power of taxation in the State of residence of the recipient (in this case, Lebanon) applies only if the latter holds the nationality of that State without possessing the nationality of the State from which the pension comes.

Therefore, the public pension paid to a resident in Lebanon who, despite being in possession of Lebanese nationality, also has Italian nationality, is subject to exclusive taxation in Italy.

Art. 3 § 1 letter e) of the Italy-Lebanon Convention defines "nationals" as natural persons who have the nationality of a Contracting State; as clarified by the answer to question no. 177/2026, § 3 of the Commentary on the analogous Article 3 of the OECD Model specifies that the term "national" includes individuals who possess the nationality or even the citizenship of a particular State.

Regulation of cases of dual nationality

The Convention signed with Lebanon is one of the cases of treaties that provide for a specific clause regulating cases of dual nationality.

The same is also contained in the Treaty signed with France, a State which, as highlighted by § 11 of the Commentary on art. 19 of the OECD model, has expressed a specific reservation in order to specify (for public employment, but for public pensions the principles are similar) that income is taxed only in the paying State in the case of persons with dual citizenship (therefore, also with the citizenship of the paying State).

In relations with France, therefore (as well as in relations with Lebanon), in cases of dual citizenship, the exclusive power of taxation remains with the State that pays the pensions (Italy) if the person also has the citizenship of that State in addition to that of the State of residence (France).

The same approach is confirmed by the answers to ruling no. 115/2023 and no. 112/2026, referring, the former, to relations with Germany and, the latter, to relations with Luxembourg, whose Conventions contain, in art. 19 § 2 letter b) similar regulation of cases of dual citizenship. On the other hand, the answer to question no. 172/2023 specified that the public pension from Italian sources, received by a person with dual Italian and British nationality residing in the United Kingdom, is taxable exclusively in the United Kingdom

United Kingdom. By virtue of the wording adopted in the Treaty with that State, in fact, for the purposes of applying the provision provided for in subparagraph b), it is sufficient that the beneficiary has the nationality of the country of residence, the retention of the nationality of the source State being irrelevant.

art. 23 co. 2 DPR 22.12.1986 n. 917
art. 3 Presidential Decree 22.12.1986 n. 917
art. 49 co. 2 DPR 22.12.1986 n. 917
Italy-Lebanon Double Taxation Convention Answer to the
Revenue Agency 5.11.2026 no. 202

Il Quotidiano del Commercialista of 6.11.2026 - **"INPS public pension taxed in Italy if the Lebanese resident has dual citizenship"** - *Course*

Italia Oggi of 6.11.2026, p. 27 - **"Italo-Lebanese, pension taxed in Italy"** - *Stancati G. - Manguso G.*

SUBSTITUTE TAXES

Enfranchisement of tax-deferred funds and reserves - Demerger with beneficiaries partnerships - Extraordinary enfranchisement of tax-deferred reserves - Application (reply to the Revenue Agency's ruling no. 199 of 3.11.2026)

With the answer to ruling 3.11.2026 no. 199, the Revenue Agency clarified that a limited partnership benefiting from a demerger pursuant to art. 14 of Legislative Decree 192/2024 can benefit from the benefits for the extraordinary enfranchisement of tax-deferred reserves pursuant to art. 173 of the TUIR.

Tax-deferred reserves and rules on company demergers

The case of a limited partnership, which was established in December 2024 as a beneficiary company of a partial demerger of a limited liability company, which had recorded revaluation reserves (under tax suspension) in its financial statements, is analyzed.

Pursuant to paragraph 9 of art. 173 of the TUIR, the tax-deferred reserves recorded in the last financial statements of the demerged company must be reconstituted by the beneficiary company in proportion to the respective shares of the net book assets transferred or remained.

However, as clarified in various interventions of the Revenue Agency, in the case of the tax-deferred reserve constituted with the surplus balance generated by a law for the revaluation of business assets, the demerger carried out in the so-called surveillance period, during which the sale or destination for purposes unrelated to the business operation of the revalued asset entail the forfeiture of the tax suspension, obliges the reconstitution by the company that owns the asset.

Conversely, once the surveillance period has elapsed, the proportional method is used again because there is no longer any connection between the legal and economic events of the property subject to revaluation and the tax treatment of the tax-deferred reserve.

In the present case, the surveillance period was over for all the suspended reserves transferred to the beneficiary.

Tax-deferred reserves

In the case examined (demerger carried out by a limited liability company in favour of a limited liability company), the provisions of art. 6 of the Ministerial Decree of 27.6.2025 relating to corporate transformation may apply.

Firstly, at the level of general principles, it is confirmed that the enfranchisement can be carried out by the transformed company (and therefore, adapting the same criterion to the situation of the "regressive" demerger, by the sas, established as mentioned in December 2024).

Furthermore, pursuant to art. 6 par. 3 of the Ministerial Decree, also in this case adapted to the case of the demerger, the franked reserves are considered to have been formed in the tax period for which the option is exercised in the tax return. As clarified by the Explanatory Report to the Ministerial Decree, in this situation the franking extinguishes, in the event of distribution, the tax obligation of the shareholders (for whom, however, the fiscally recognized cost of the shareholdings held is reduced accordingly). art. 14 Legislative Decree 13.12.2024 no. 192

art. 173 co. 9 DPR 22.12.1986 n. 917
Answer to the Revenue Agency ruling 3.11.2026 no. 199

Il Quotidiano del Commercialista del 4.11.2026 - **"Extraordinary enfranchisement for reserves to the beneficiary partnership"** - *Odetto - Sanna*

Eutekne Guides - Direct Taxes - **"Splitting"** - *De Rosa F. - Sanna S.*

Eutekne Guides - Direct Taxes - **"Extraordinary enfranchisement of reserves"** - *De Rosa F.*

Work

SOCIAL SECURITY

Principle of automaticity of services - Coordinated and continuous collaborators - Subjective scope of application - Exclusion (Cass. 3.11.2026 no. 28325)

With the Cass. 3.11.2026 no. 28325 , the orientation according to which the principle of automaticity of social security benefits, provided for in art. 2116 par. 1 of the Italian Civil Code, does not apply to coordinated and continuous collaborators (co.co.co.) registered with the INPS separate management.

Principle of automaticity of social security benefits

Pursuant to art. 2116 par. 1 of the Italian Civil Code, compulsory social security and welfare benefits are due to the employee even when the entrepreneur has not regularly paid the contributions due to the relevant institutions, unless otherwise provided for by special laws.

Article 2116 of the Italian Civil Code, paragraph 2, provides that in cases where, according to these provisions, social security and assistance institutions, due to non-payment or irregular contributions, are not required to pay all or part of the benefits due, the entrepreneur is liable for the resulting damage to the employee.

General rule for employees

With Ordinance no. 28325/2026, it is reiterated that the aforementioned principle represents a general rule of all forms of compulsory social security and assistance for employees.

As for the relationship between the self-employed worker and the social security institution, the non-payment of contributions prevents the establishment of the social security relationship. In these cases, the automatic contribution system, in the absence of specific legal provisions or a legitimate secondary source to the contrary, cannot be applied.

Breakdown of the contribution

Article 2, paragraph 30 of Law 335/95 has delegated to a ministerial decree the definition of the methods and terms for the payment of the contribution, providing, if consistent with the nature of the activity, the allocation to the extent of one third to be borne by the member and two thirds by the client of the activity carried out.

This provision was implemented with Ministerial Decree 2.5.96 no. 281, which imposed on the clients the obligation to pay contributions to the extent of two thirds.

According to the Supreme Court, the social security relationship of coordinated and continuous collaborators enrolled in the INPS separate management is not comparable to that of employees. They remain personally obliged to pay the contribution, at least to the extent of one third of its total amount. Therefore, the legal provision that places the residual part of two thirds at the expense of the principal configures a legal mechanism by virtue of which the legislator provides that a third party replaces the original debtor, releasing him (therefore a takeover *by law*).

The order clarifies that the distribution of the burden of payment of the contribution creates a legal delegation of payment aimed at simplifying its collection, which does not, however, diminish, from a substantial point of view, the contribution obligation on the part of the worker.

Waiver of the discharge effect of the statutory assumption

The collaborator may waive the discharge effect of the assumption *by law* by declaring to INPS that he or she assumes the debt relating to the part of the contribution borne by the defaulting principal, except then to retaliate against the latter for damages or, alternatively, to take action against him for compensation for damages pursuant to Article 2116 paragraph 2 of the Italian Civil Code or to exercise the action referred to in Article 13 of Law 1338/62.

Principle of law

The Supreme Court reaffirms that the principle of automaticity of social security benefits does not apply to co.co.co. registered with the INPS separate management, given that they are personally obliged to

contribute, it being irrelevant that art. 1 of Ministerial Decree 281/96 also places the obligation to pay contributions on principals, to the extent of two thirds, since it is a form of legal delegation of payment, aimed at simplifying collection, which however does not change the taxable persons of the contribution obligation.

art. 2 co. 26 L. 8.8.1995 n. 335
art. 2 co. 29 L. 8.8.1995 n. 335
art. 2 co. 30 L. 8.8.1995 n. 335
Article 2116 of the Italian Civil Code

Il Quotidiano del Commercialista del 4.11.2026 - **"The contribution obligation of the co.co.co. remains even with two-thirds borne by the client"** - *Gianola*
Cass. Labour Section 3.11.2026 no. 28325

Eutekne Guides - Social Security - **"Automaticity of Social Security Benefits"** - *Silvestro D.*

Il Quotidiano del Commercialista of 1.5.2021 - **"The principle of automaticity is inapplicable to co.co.co."** - *Editorial staff*

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

SOCIAL SECURITY

INPS contribution pursuant to Law 335/95 - INPS Separate Management - Achievement of the annual ceiling - Communication (INPS message 4.11.2026 no. 3575)

With message 4.11.2026 no. 3575, INPS announced that, following the completion of the re-engineering activities of the single access point for applications for reimbursement of sums unduly paid (see INPS message 13.10.2026 no. 3247), communications through the "MyINPS" channel for parasubordinate workers have been reactivated, relating to the achievement of the annual ceiling of the contribution and pensionable base referred to in art. 2 paragraph 18 of Law 335/95, for the current year, on the basis of the data of the social security taxable amount shown in the UniEmens flows.

Effects of exceeding the ceiling

Exceeding the annual ceiling of the contribution and pensionable base referred to in art. 2 , paragraph 18 of Law 335/95 entails for the subjects in question the loss of the obligation to contribute on the excess amounts. Therefore, the parasubordinate workers who are the recipients of this communication must notify their clients so that the social security contribution is no longer applied to subsequent compensation paid beyond the limit of the annual ceiling.

Moreover, INPS itself, with message no. 1561/2025, had anticipated that, in the event of payments exceeding the annual ceiling, starting from the following year and at the conclusion of the substantive checks carried out on UniEmens reports, the amounts paid in excess will be made available, which can be requested with a specific request for reimbursement.

Notification of amounts unduly paid

On the merits, message no. 3575/2026 announced that from the current month of November 2026, communications relating to the amounts of contributions paid in excess of the annual ceiling of the contribution and pensionable base and available for the years 2024 and 2025 will also be sent to both parasubordinate workers and principals.

It should be noted that amateur sports workers enrolled in the Separate Management are temporarily excluded in this first submission.

Furthermore, the message in question specifies that the communications sent do not take into account any requests for reimbursement for which the INPS office competent for the territory has not carried out the relevant investigation and settlement. In the event that the customer or the parasubordinate worker has already sent the request for reimbursement, it is not necessary to send a second application and it is necessary to wait for the processing by the territorial structure.

Administrative procedure for refunds

In summary terms, in message no. 3575/2026, it is recalled that the administrative procedure for reimbursements for the excess of the annual ceiling of the contribution and pensionable base provides for the articulation of the process in the following three phases:

- the first therefore concerns the communication to para-subordinate workers, through the MyINPS channel, of the achievement of the annual ceiling of the contribution and pensionable base. In particular, the communication indicates that the worker has received sums by way of compensation exceeding the

amount on which the client is obliged to pay the contribution, as provided for by Ministerial Decree 281/96. The INPS control activity is carried out monthly at a central level, allowing taxpayers to be promptly informed.

- the second phase concerns the communication of the amounts available to the individual worker para-subordinate and of the individual customer for the purposes of the subsequent request for reimbursement, the fulfilment of which is at the

of the taxpayer concerned. This communication is made at the end of the central checks on the UniEmens flows, through the merit check of the data shown in the same flows.

- The third and final phase consists of the management of reimbursement requests and the related payment of the share of the parasubordinate worker (one third of the contribution paid) and that of the principal or principals (two thirds of the contribution paid), following the submission of the application by the interested parties through the new single reimbursement procedure.

art. 2 co. 18 L. 8.8.1995 n. 335
art. 2 co. 26 L. 8.8.1995 n. 335
INPS Message 4.11.2026 no. 3575

Il Quotidiano del Commercialista of 5.11.2026 - **"Communication for exceeding the ceiling in Separate management reactivated"** - *Mamone*

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

Real estate

TRANSFER AND SALE

Civil law - Real estate sale with reservation of ownership - Transcription in public land registers - Cadastral transfer - Fulfilment procedures (res. Revenue Agency 4.11.2026 no. 42)

The Revenue Agency, with resolution 4.11.2026 no. 42, has provided clarifications on three issues concerning real estate sales with a reservation of title agreement and which, to date, have been a source of uncertainties and different solutions in operating practice, namely:

- the correct treatment to be applied to the sale with reservation of ownership for the purposes of real estate advertising;
- the identification of the moment from which the obligation to request the cadastral transfer arises;
- the methods of representation of this peculiar case in the cadastral deeds.

Civil classification of the sale with reservation of ownership

Preliminarily, the Tax Administration focused on the civil law profiles of the institution of the sale in installments with reservation of ownership *pursuant to* art. 1523 et seq. of the Italian Civil Code, highlighting the differences with respect to the sale with immediately transferable effects.

In the sale with reservation of title agreement, the ownership of the property is transferred to the buyer not at the time the contract is stipulated, but (and only) with the payment of the last installment of the price: until then, the seller remains the owner of the right in rem, although the buyer obtains the immediate availability of the property, assuming the related risks. It is, however, a final contract of sale, in the sense that, for the transfer of ownership of the property to the buyer, the full payment of the price will be sufficient, without the need for the stipulation of a new and further transaction.

Real Estate Advertising

As regards the treatment of the real estate sale with a reservation of title agreement for the purposes of registration in the public registers, the Revenue Agency has, first of all, observed that the case in question, as abstractly suitable for the production of the transferable effect, is undoubtedly attributable to the provision of Article 2643 paragraph 1 no. 1 of the Italian Civil Code, which establishes that "*contracts that transfer the ownership of immovable property" are subject to registration*. At the same time, however, the contract in question concretizes one of those hypotheses in which the transferable effect of the property is precarious, so much so as to require the fulfillment of real estate formalities in such a way as to make the situation of uncertainty known to third parties.

For the sale with a reservation of title agreement, the obligation to represent the reservation of title in the transcription note finds a precise basis in art. 17 co. 4 of Law 52/85, where it is prescribed that "*any*

conditions or agreements of a real nature mentioned in the note [...] must be reported in the space provided in the note [...] " (so-called "D box"). According to the Revenue, in fact, the phrase "agreements of a real nature" peacefully includes, already on a literal level, the reservation of title agreement accompanying the sale in question.

On the more strictly operational front, Resolution no. 42/2026 expressed itself in the sense that:

- the obligation to adequately mention the reservation of title agreement in the transcription note may be carried out through a transcription method that already highlights in the *nomen iuris* of the deed to be transcribed the peculiar case of the "sale with reservation of title", by entering this name in the appropriate field dedicated to the specification of the transaction to be transcribed.
- however, the possibility of advertising any suitable additional information functional to the best real estate advertising (for example, the indication of the time when the payment of the last installment of the price is established) remains open.

Dies a quo ***for the request for cadastral transfer***

The Tax Administration stated that the obligation to request the cadastral transfer arises already following the stipulation and registration of the deed of sale with reservation of ownership, pursuant to art. 3 of Presidential Decree 650/72, without the subsequent full payment of the price entailing the execution of a further transfer. The proposed solution is supported by the consideration that the aforementioned provision refers verbatim to the obligation of transfer to the deeds that "give rise" to the transfer of the right, thereby enhancing the title from which the event originates and not the subsequent moment in which the real effect is produced.

It is also necessary to take into account the fact that the cadastral transfer has no impact on the civil ownership of the right of ownership (which remains with the seller until full payment of the price), since the name to the buyer constitutes a fulfillment of updating the archives.

Representation of the retention of title in the land registry deeds

The operational uncertainties regarding the methods of representation of the case under analysis in the cadastral deeds have been resolved by the Tax Administration in the sense that it does not require further specific annotations of the reservation of ownership, since the ordinary methods of updating the cadastral headings with the information conveyed by the relative formality of transcription in the land registers are applied.

Article 1523 of the Italian Civil Code
art. 17 L. 27.2.1985 n. 52
Article 2643 of the Italian Civil Code
art. 3 DPR 26.10.1972 n. 650
Revenue Agency Resolution 4.11.2026 no. 42

The Quotidiano del Commercialista of 5.11.2026 - **"From the Agency indications to standardize the transcription of the sale with reservation of title"** - *Novella*

FIRST HOME BENEFITS

Forfeiture of the tax relief for sale within five years - Avoidability with the purchase of a property abroad to be used as a main residence - Repurchase prior to the resale (answer to the Revenue Agency ruling 5.11.2026 no. 200)

With the answer to ruling 6.11.2026 no. 200, the Revenue Agency ruled on the cause of forfeiture of the first home benefit that occurs in the event of sale within five years of the property purchased with the facilitation.

Forfeiture for sale within five years

It should be noted that paragraph 4 of Note II-bis to art. 1 of the Tariff, attached to Presidential Decree 131/86, imposes the forfeiture of the first home benefit, as well as in the event of a false declaration, also in the event of transfer by deed for consideration or free of charge of the properties purchased with the benefit before the expiry of the term of five years from the date of their purchase. The forfeiture entails:

- in the case of a deed subject to registration tax, the obligation to pay "*registration, mortgage and cadastral taxes in the ordinary amount, as well as a surcharge equal to 30 percent of the same taxes*";
- in the case of supplies subject to value added tax, the recovery, from the purchasers, of the "*difference between the tax calculated on the basis of the rate applicable in the absence of concessions and that resulting from the application of the preferential rate, as well as the imposition of the administrative*

penalty, equal to 30 percent of the difference itself".

However, the last sentence of paragraph 4 contemplates a situation that makes it possible to avoid forfeiture for sale within five years and consists of the circumstance that the taxpayer, "*within one year*

from the alienation of the property purchased with the benefits..., proceed to the purchase of another property to be used as his main residence".

In short, the purchase of another property to be used as a main residence, within 1 year of the intra-five-year sale of the first home, avoids the loss of the benefit on the first purchase.

The question brought to the attention of the Revenue Agency in answer no. 200/2026 concerned precisely the integration of this cause of exclusion of forfeiture, with reference to a case that had some peculiarities.

The present case

The applicant taxpayer, who is an Italian citizen residing abroad (but this element does not affect the issue examined), explains that he or she purchased, together with his wife, a property in Italy in 2025 by applying the first home benefits. After a few months (also in 2025) the spouses purchase another property abroad with a contract that provides for the immediate purchase of the property but the deferral of the purchase of possession to 2026. When they acquire possession, the spouses intend to use the foreign property as their main residence and, subsequently, they want to sell the first home in Italy and declare that this alienation will take place by 2027, i.e. within two years of the purchase of the new property abroad.

In this context, therefore, buyers turn to the Agency to find out whether, in the case described, forfeiture occurs. In fact, although a period of less than the five years required by the subsidized rule will run between the deed of subsidized purchase (2025) and the deed of resale (2027), however, in the present case, the forfeiture could be avoided thanks to the purchase, abroad, of another property to be used as a main residence, which took place in 2025.

Avoidability of forfeiture with purchase abroad

With regard to the possibility that a purchase abroad, made within one year, can exclude forfeiture, the Revenue Agency had already ruled in the affirmative in circ. 31/2010 and in the Revenue Agency's ruling no. 126/2021.With answer no. 200/2026 , it is therefore confirmed that even the purchase abroad, if made within one year, can avoid forfeiture, provided that there are administrative cooperation tools that make it possible to verify that the property purchased there has actually been used as the buyer's habitual residence.

Buyback prior to resale

In the present case, there were two other peculiar elements that made the possibility of avoiding forfeiture doubtful:

- the new purchase precedes the resale within five years (and does not follow it, as provided for in the last sentence of paragraph 4 of Note II-bis, where it outlines the cause of exclusion of forfeiture);
- between the new purchase of the main residence (abroad) and the resale (within five years) of the first home in Italy, a period of less than two years will elapse (and not one year as required by the aforementioned paragraph 4).

Extension of the 2-year term for posthumous resale

According to the Agency, a systematic interpretation of paragraphs 4 and 4-bis of Note II-bis allows it to be considered that, in the present case, the forfeiture does not occur, since if paragraph 4-bis allows the benefit to be applied to the second purchase in the event of posthumous resale of the former first home, then the 2-year term must also apply to the cause of exclusion of forfeiture for intra-five-year alienation of the first home, where the repurchase precedes the sale.

1-year term in case of purchase after resale

It should be noted that in the answer to ruling no. 314/2025, the Agency expressly excluded that the two-year term may apply in the event of resale within five years prior to the repurchase, in which case, therefore, forfeiture is avoided only if the repurchase takes place within one year of the sale.

Tariff Part I art. 1 TUR

Answer to the Revenue Agency ruling 5.11.2026 no. 200

The Quotidiano del Commercialista of 6.11.2026 - **"Foreign purchase avoids forfeiture of the first home"** - *Mauro*

Eutekne Guides - VAT and indirect taxes - **"First home"** - *Mauro A.*

WORK

MINISTERIAL DECREE OF THE MINISTRY OF LABOUR AND SOCIAL POLICIES 8.9.2026

WORK

SOCIAL SECURITY - Work-life balance - Contribution exemption - New in Decree-Law 62/2026 - Definition of the procedures for the acquisition of certifications and criteria and procedures for granting the exemption

Pursuant to art. 6 of Legislative Decree no. 62 of 30.4.2026, conv. Law no. 112 of 25.6.2026, private employers in possession of certifications attesting to the adoption of corporate welfare and parenting measures, referred to in art. 8 co. 1 letter e) of Legislative Decree no. 184 of 27.11.2025, can benefit:

- a contribution exemption;
- of activities under the competence of the Agency for the promotion abroad and internationalization of Italian companies (ICE).

With the Ministerial Decree of 8.9.2026 (published on the website of the Ministry of Labour on 15.10.2026), the procedures for acquiring certifications for the reconciliation of family and work, their period of validity and the criteria and procedures for granting the contribution exemption were defined.

Extent and effective date of the exemption

Art. 6 of Decree-Law 62/2026 grants companies in possession of certifications for the reconciliation of family and work an exemption from the payment of social security contributions:

- not exceeding 1%;
- up to a maximum of € 50,000.00 per year for each company. The benefit:
- it is parameterized on a monthly basis;
- it is used by employers in reduction of the social security contributions payable by them and in relation to the monthly payments of validity of the certification;
- it is recognized from the date of entry into force of Law 112/2026 and for the entire period of validity of the certifications (equal to 36 months) but, in any case, no later than 31.12.2028.

Conditions

To benefit from the exemption provided for by art. 6 of Decree-Law 62/2026, employers must:

- be in possession of the certification for the reconciliation of family and work; to achieve it, it is necessary to refer to the minimum parameters referred to in the UNI/PdR 192:2026 practice;
- comply with the conditions set out in art. 1 co. 1175 of Law no. 296 of 27.12.2006, regarding the regularity of contributions;
- comply with state aid rules;
- pay an individual salary not lower than the overall salary (so-called TEC) determined by the leading CCNL (art. 7 par. 5 of Decree-Law 62/2026).

Submission of applications

To benefit from the contribution exemption, companies must submit an application to INPS, exclusively electronically (art. 4 par. 1 of Ministerial Decree 8.9.2026). The application must be submitted according to the terms and procedures indicated by INPS with specific instructions through the legal representative, one of his

delegate or the subjects referred to in art. 1 co. 1 of Law 11.1.79 n. 12.

At the time of submission of the application, companies declare pursuant to Presidential Decree 28.12.2000 no. 445 (art. 4 co. 2 of Ministerial Decree 8.9.2026):

- the identification data of the company;
- the estimated global average monthly salary relating to the period of validity of the certifications for the reconciliation of family and work, intended as the sum of all the average monthly salaries paid

o to be paid by the employer to all the workers employed by the company during the period of validity of the certification;

- the estimated average employer rate relating to the period of validity of the certifications for the reconciliation of family and work;
- the estimated average company strength relating to the period of validity of the certifications for the reconciliation of family and work;
- to be in possession of the valid certification for the reconciliation of family and work, the alphanumeric identifier of the certificate, as well as the name of the accredited certification body that issued it in accordance with the UNI/PdR 192:2026 reference practice;
- the date of issue of the aforementioned certification, for the purposes of calculating the period of validity of the same;
- that it has not been the recipient of measures suspending contribution benefits.

Applications are verified by INPS. For the purpose of verifying the possession of the requirements legitimizing the use of the exemption, the Department for Family Policies of the Presidency of the Council of Ministers periodically communicates to INPS the identification data of the companies that are in possession of the certifications for the reconciliation of family and work.

Allocated resources

The contribution exemption is recognized within the limit of €7 million for the year 2026 and €12 million for each of the years 2027 and 2028. In order to facilitate the widest access to the measure, if the resources are insufficient in relation to the total number of applications that can be accepted, the benefit granted is proportionally reduced.

Controls and penalties

Employers who have unduly benefited from the contribution exemption are required to pay the contributions due, as well as to pay the penalties provided for by the provisions in force on the subject. This is without prejudice to any criminal liability where the fact constitutes a crime.

The same sanctioning treatment applies to employers who, in the event of waiver or revocation of the certification, have not promptly notified INPS and the Department for Family Policies of the Presidency of the Council of Ministers.

INPS provides for the necessary checks by consulting the information in its databases, as well as the information in the databases of the Department for Family Policies, the Ministry of Labour and the National Labour Inspectorate.