

## 2023 Fuel **BON**<sup>us</sup> Half bonus.



**Only a tax exemption,  
not a contribution one.**

## **SUMMARY**

### **LAW**

- 1) Updates for 2023 fuel vouchers.
- 2) Internal Revenue Service: response to question no. 223 concerning relief for returning workers.

### **COLLECTIVE LABOUR AGREEMENT RENEWAL**

- 1) Commerce Collective Labour Agreement - One-off payment
- 2) Commerce Collective Agreement - Advance on future contractual increases

## LAW

### 2023 FUEL BONUS

#### Updates for 2023 fuel vouchers.

For 2023, the government has once again allowed private employers to give staff fuel vouchers (or similar) totalling up to €200, with this amount not counting towards the calculation of their employment income.

The subjective, objective and application methods have remained unchanged. There is no income limit to qualify for this benefit and the decision to award the vouchers can be made on an individual basis without the need for a prior contractual agreement.

However, with the changes being made as part of ratifying the “Transparency Decree Law”, the government has indicated that the fuel vouchers of up to €200.00 shall be exempt from taxes, but not social security contributions.

This means that the effective cost of fuel vouchers will increase by around 30% for employers and just over 9% for employees, with the required amounts paid as social security contributions. For the latter, the government noted that the increased economic impact will be offset by a lower tax base resulting from the increase in contributions paid.

### RELIEF FOR RETURNING WORKERS

#### Internal Revenue Service: response to question no. 223 concerning relief for returning workers.

In response to question no. 223 of 22 February 2023, the Internal Revenue Service (Agenzia delle Entrate) clarified that a returning worker who has benefited from the preferential tax regime (pursuant to article 16 of Legislative Decree no. 147/2015) since the 2017 tax year will not be entitled to benefit from the additional facilitated period (5 years) established by article 5 of Decree Law no. 34/2019, if he/she has not

## RELIEF FOR RETURNING WORKERS

made the payment required to exercise this option – equal to 5 or 10 per cent of income, depending on the number of dependent family members – in due time.

In the specific case covered by the question, the person stated that he had been resident for tax purposes in Poland and registered in the Italian Register of Residents Abroad (AIRE) since 27 January 2012, and that in September 2016 he had returned to Italy with his entire family (consisting of himself, his wife and his son), having also worked in other States.

Given this situation, the person in question's employment income only accounted for fifty per cent of his total earnings.

The extension option requires the payment, by 30 June of the year following the year in which the first period of entitlement to the benefit ended, of 10 per cent or 5 per cent (depending on the case, as per the number of dependent family members and the purchase of a home in Italy) of the income from employment and self-employment in Italy that is subject to the beneficial regime in the tax period preceding that in which the option was exercised. However, in his case, despite meeting all the requirements, due to a clerical error, he did not make the payment in question and, in his question, he was asking the Internal Revenue Service whether it was possible to make the payment now using the "voluntary correction" procedure (ravvedimento operoso).

But, the Italian Revenue Service replied that the omission in question cannot be remedied using that option. As a result, the person in question is not entitled to the additional tax relief provided and the amount of taxable income used to calculate the tax to be paid is calculated according to the standard taxation criteria.

## COLLECTIVE LABOUR AGREEMENT RENEWALS

### COMMERCE COLLECTIVE LABOUR

### Commerce Collective Labour Agreement - One-off payment.

Only employees in force on 12 December 2022 should receive a one-off gross amount of €350.00 for level IV, to be recalculated proportionally for other levels.

This amount is payable in two instalments, as indicated below:

- €200.00 with the January 2023 salary;
- €150.00 with the March 2023 salary.

The amounts must be paid pro rata in relation to the months of seniority accrued in 2020 - 2022.

Level	One-Off Payment 01/03/2023
Middle Managers	260,42
Level 1	234,58
Level 2	202,92
Level 3	173,44
Level 4	150,00
Level 5	135,52
Level 6	121,67
Level 7	104,17
Sales agent	One-Off Payment 01/03/2023
Category I	141,60
Category II	118,88

The agreement in question did not explicitly state whether or not this one-off payment could be absorbed by other wage elements. However, local Confcommercio branches are advising their members to consider it as non-absorbable and thus to pay the full ONE-TIME AMOUNT even to workers with a discretionary wage element that could be absorbed (so-called superminimi assorbibili).

## COMMERCE COLLECTIVE AGREEMENT

# Commerce Collective Agreement - Advance on future contractual increases.

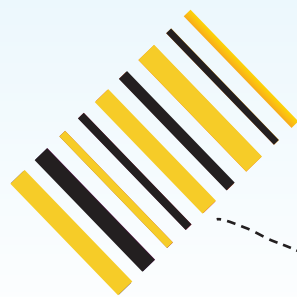
From 1 April 2023, level IV will be paid a gross amount of €30.00 per month, re-calculated proportionally for other levels, as an advance increase on the basic salary that can be absorbed by future contractual increases.

Level	Advance 01/04/2023
Middle Managers	52,08
Level 1	46,92
Level 2	40,58
Level 3	34,69
Level 4	30,00
Level 5	27,10
Level 6	24,33
Level 7	20,83
Sales agent	Advance 01/04/2023
Category I	28,32
Category II	23,78

Under the terms of the signed agreement, this increase is only considered to be absorbable if there is a wage element that has been explicitly granted as a discretionary wage element that can be absorbed (superminimo assorbibile) or other wage elements that have been granted as an advance on future contractual increases.



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