

**2022.**  
**Exemption**  
**threshold**  
**for fringe benefits**  
**raised to € 3,000.**



## SUMMARY

### LAW

- 1) Exemption threshold for fringe benefits increased to €3,000
- 2) €150 one-off bonus: latest clarifications from INPS
- 3) Contribution exemption for mothers after returning from leave: clarifications from INPS
- 4) Tax regime for returning workers: clarifications from the Inland Revenue Service

### COLLECTIVE LABOUR AGREEMENT RENEWAL

- 1) Telecommunications Collective Labour Agreement
- 2) Credit Collective Labour Agreement

## LAW

### NEW TAX EXEPTION

### **New tax exemption for welfare instruments and fringe benefits.**

The Italian Revenue Service (Agenzia delle Entrate) has issued circular no. 25/2022 with operational instructions for employers who plan, albeit on an optional basis, to help their employees with the cost of electricity, gas or water.

Article 12 of the Second Aid Decree (Decreto Aiuti-bis) set out raising the tax and contribution exemption threshold from €258.23 to €600 not only for goods sold and services provided to employees, but also (for 2022 only) to all optional payments to cover or reimburse expenses incurred for domestic utilities.

The Italian Revenue Service has clarified that household utilities means utilities at a property for residential use owned or held by the employee, his or her spouse or family members, regardless of whether or not they have elected it as their residence or domicile. This includes utilities in the name of the apartment block, but paid by the worker and those for which, although the utilities are in the name of the property owner (landlord), the lease agreement expressly includes an analytical mechanism, rather than a lump-sum charge, payable by the worker (tenant) or his or her spouse and family members.

Since this measure expressly relates to a specific type of expenditure, the Italian Revenue Service requires employers, in compliance with Regulation (EU) 2016/679, to acquire and retain, for possible checks, relevant documentation to justify the amount spent and its inclusion in the limit indicated in Article 51, subsection 3 of the Consolidated Law on Income Tax (TUIR), or alternatively to acquire a specific statement from the employee in which he or she attests that he or she possesses the necessary documentation to prove the bills have been paid.

For the sake of convenience, at the bottom of this newsletter, we have included a copy of the template employees can use when submitting a claim for such reimbursement.

The Italian Revenue Service also confirmed that if the new exemption threshold (at that time €600) was exceeded, the amounts paid out would be fully subject to tax and social security contributions.

## NEW TAX EXEPTION

To make this instrument more powerful, the Fourth Aid Decree (Decreto Aiuti Quater) set out increasing the exemption threshold from € 600 to **€ 3,000**.

In purely operational terms, nothing has changed compared to the earlier Second Aid Decree (except, of course, the threshold being increased to € 3,000).

Importantly, this measure does not count as “State Aid” but as an optional decision by employers who are free to make such payments, just like fringe benefits, even only to specific individuals.

Finally, although the instrument can only be used in the 2022 tax year, because of how the cash principle is adopted, any amounts paid by 12 January 2023 are considered to have been paid in 2022.

## € 150 one-off bonus: latest clarifications from INPS.

The Italian National Social Security Institute (INPS) issued message no. 4159/2022 providing additional clarifications on the €150 one-off bonus. INPS specifically stated that:

- to determine if the November 2022 salary (i.e. the amount used for calculating social security contributions) complies with the €1,538 limit, the salary should be considered net of the 13th month's pay where the payment of the latter is included with the pay for November 2022.
- where an employee has multiple jobs (including part-time employees), that employee only needs to submit the declaration to the employer who will pay the bonus amount. To this end, checking the €1,538 limit only has to be done for the individual employment relationship for which the declaration is made.
- should employers have been unable to pay the one-off bonus with the November 2022 payroll for operational reasons, despite workers being eligible for it, the one-time payment of €150 can be made in December 2022.

## € 150 ONE-OFF BONUS

## **EXTENSION REMOTE WORKING**

### **Contribution relief for working mothers: clarifications from INPS.**

Law no. 142 of 2022 extended the simplified remote work regime until 31 December 2022. As such, employers can use the simplified communication until the aforementioned date, without needing to have an individual agreement signed by each side.

The right of so-called fragile employees and working parents with children aged under 14 to remote working has also been extended until 31 December 2022.

Please note that, for the period from 1 September 2022 to 22 September 2022, any irregularities due to continued remote working without an individual agreement are deemed to have been remedied by the retroactive nature of the law.

## **CONTRIBUTION RELIEF FOR WORKING MOTHERS**

### **Contribution relief for working mothers: clarifications from INPS**

The 2022 Budget Law introduced, on an experimental basis for 2022, a contribution exemption of 50% of the social security contribution paid by mothers working in the private sector. The relief lasts for a maximum of 12 months and starts from the date on which the mother returns to work after taking mandatory leave.

The Italian National Social Security Institute (INPS) has issued an expansive interpretation in which it clarified that in cases where the employee has taken optional parental leave at the end of the mandatory leave period, and therefore has not returned to the workplace, the date from which the employee is eligible for relief shifts to the actual date of return. INPS also clarified that in all cases in which the worker's return is delayed (e.g. vacation, illness, paid leave), provided such periods are placed without a break from the mandatory maternity leave, the start date for this benefit is shifted to the actual date of return, since this is the key criterion.

By contrast, should a working mother return to the company immediately after mandatory leave and only later take optional maternity leave, the exemption starts from the day on which she returns from mandatory leave.

## **CONTRIBUTION RELIEF FOR WORKING MOTHERS**

As for the duration of the exemption, INPS reiterated that it lasts for one year from the date of actual return and that, where the return is in the middle of a month, the taxable amount on which to calculate the exemption relates exclusively to the days for which contributions would be payable since the actual return.

INPS confirmed that the exemption in question can be combined with other contribution benefits under current legislation, especially the 0.8% exemptions for the period from January to June 2022 and 2% for the monthly salaries from July to December 2022. Finally, INPS also indicated that the exemption can be transferred where a worker changes directly from one employer to another and it also applies to new employment relationships established during the year.

## **TAX RELIEF FOR RETURNING WORKERS**

### **TAX RELIEF FOR RETURNING WORKERS: Relief also applicable to taxpayers with a dual directorial role.**

Response to question 524 of 25/10/22

In its response to question no. 524/2022, the Italian Revenue Service (Agenzia delle Entrate) clarified that, in terms of adopting the regime for returning workers, which grants for the new Italian tax resident a significant tax relief, it is not an impediment if the taxpayer retains his/her role as a director at the foreign parent company and, on the basis of agreements with that company, also held the office of director of the Italian subsidiary before the transfer to Italy.

In the case examined, an Italian citizen had been resident abroad since 1998 and, since 2015, he had been the CEO at the London holding company of a multinational corporation as well as being a director at two English subsidiaries and the Italian subsidiary in order to ensure that the holding company could monitor the choices made by the subsidiaries' governing bodies to ensure they were in line with the group's guidelines. Thus, the role at the Italian subsidiary was subordinate to his CEO role at the London holding company.

In 2022, the person in question signed a letter of commitment requiring his relocation to Italy to perform new and additional duties at one of the Italian subsidiaries at which he already serves as a director from abroad.

## TAX RELIEF FOR RETURNING WORKERS

On this basis, the question to the Italian Revenue Service sought clarification whether the regime for returning workers could be applied to this case from the 2023 tax year or, in other words, if his status created an impediment to adopting the regime.

For this specific case, the Italian Revenue Service confirmed the possibility of applying the regime pursuant to Article 16, subsection 1 of Legislative Decree 147/2015.

## COLLECTIVE LABOUR AGREEMENT RENEWALS

### TELECOMMUNICATIONS

#### TELECOMMUNICATIONS

#### Telemaco supplementary pension plan

From 1 December, the company's contribution to the Telemaco Supplementary Pension Fund will increase to 1.4%.

### CREDIT

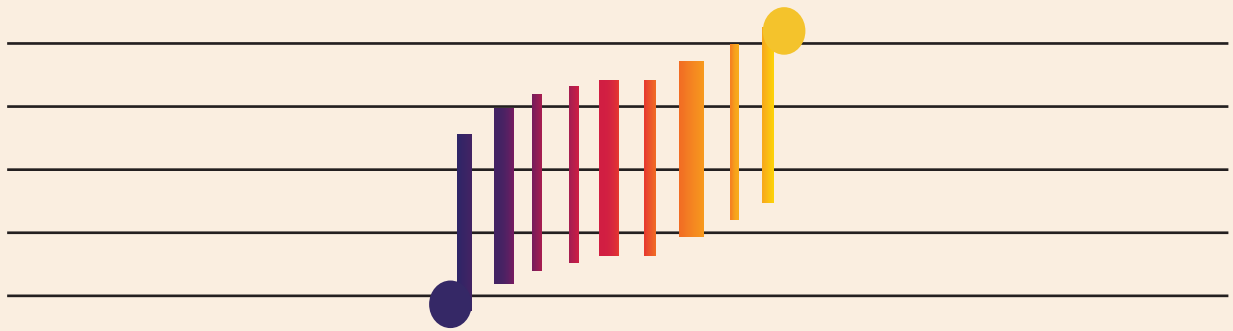
#### CREDIT

#### Base pay amounts

From 1 December 2022, base pay will increase on average by €27.97, calculated based on level B1. This change means average gross monthly pay for Area 2 Level 2 will be €2,175.31.



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2023: A STAGE AT "LA SCALA" IN MILAN.