

## Omnibus Decree.

**50% Increase in the Taxable Value of Company Cars  
Over Five Years Old.**



## LAW

### OMNIBUS DECREE

## Omnibus Decree: New Rules for Calculating Company Car Benefits.

The Italian Government's recent broad-ranging legislative decree, known as the Omnibus Decree (Legislative Decree No. 148 of 7 August 2026), introduces further rules on company cars provided to employees for both business and private use.

The Decree does not alter the basic method used to value a company car benefit for tax purposes. The calculation still starts with the vehicle's official Italian Automobile Club (ACI) cost per kilometre, multiplied by a standard annual distance of 15,000 km, before applying the relevant percentage to the resulting amount. The percentage itself depends on the rules applicable to the vehicle:

- For vehicles provided to an employee up to 30 June 2020, a flat rate of 30% applies, regardless of how the vehicle is powered.
- For vehicles provided to an employee between 1 July 2020 and 31 December 2024 (or ordered by 31 December 2024 and assigned during 2025, including where the vehicle is subsequently reassigned to another employee), the CO<sub>2</sub>-based system continues to apply: 25% for emissions up to 60 g/km, 30% for 61–160 g/km, 50% for 161–190 g/km and 60% for emissions above 190 g/km.
- For vehicles provided to an employee from 1 January 2026, or ordered and assigned during 2025, the applicable rate depends on how the vehicle is powered: 10% for fully electric vehicles, 20% for plug-in hybrids and 50% for all other vehicles, including petrol, diesel, LPG, natural gas and full hybrids.

While the Decree does not change the basic calculation, it does introduce two adjustments that can increase the taxable value of the company car benefit:

- A 50% increase based on the age of the vehicle, which applies from 1 January following the end of the fifth year after the vehicle was first registered. Note that, because it is the age of the vehicle that counts rather than the length of time a particular employee has used it, reassigning the vehicle to another employee does not restart the five-year period.

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- A 5% increase for optional extras, covering accessories and equipment not already reflected in the ACI rates. The increase does not apply to optional extras paid for directly by the employee or deducted from the employee's salary. It is calculated on the value of the company car benefit for tax purposes (ACI rate  $\times$  applicable percentage), rather than on the actual value of the accessories themselves.

In short, the Omnibus Decree retains the standard ACI-based calculation system and the different rates according to how the vehicle is powered, but the date of the contract loses importance, as greater weight is given to the vehicle's age (measured from the date of first registration) and its optional extras.

Further guidance from the Italian Revenue Agency is still awaited on this area that has been subject to numerous legislative changes in recent years. In the meantime, the table below summarises the current rules.

| COMPANY CAR BENEFITS FROM 2026                                                                                                                                                         |                                                                                 |                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------|
| WHEN THE VEHICLE IS PROVIDED TO THE EMPLOYEE                                                                                                                                           | VEHICLE CATEGORY                                                                | % ACI RATE                         |
|                                                                                                                                                                                        |                                                                                 | Percentage applied to the ACI rate |
|                                                                                                                                                                                        |                                                                                 |                                    |
| Vehicles provided up to 30 June 2020                                                                                                                                                   | Same rule for all vehicles                                                      | 30%                                |
|                                                                                                                                                                                        |                                                                                 |                                    |
| Vehicles provided between 1 July 2020 and 31 December 2024, or ordered by 31 December 2024 and assigned during 2025, including where the vehicle is reassigned to a different employee | CO <sub>2</sub> emissions up to 60 g/km                                         | 25%                                |
|                                                                                                                                                                                        | CO <sub>2</sub> emissions from 61 to 160 g/km                                   | 30%                                |
|                                                                                                                                                                                        | CO <sub>2</sub> emissions from 161 to 190 g/km                                  | 50%                                |
|                                                                                                                                                                                        | CO <sub>2</sub> emissions above 190 g/km                                        | 60%                                |
|                                                                                                                                                                                        |                                                                                 |                                    |
| Vehicles provided from 1 January 2026, or ordered and assigned during 2025                                                                                                             | Fully electric vehicles                                                         | 10%                                |
|                                                                                                                                                                                        | Plug-in hybrid vehicles                                                         | 20%                                |
|                                                                                                                                                                                        | All other vehicles, including petrol, diesel, LPG, natural gas and full hybrids | 50%                                |

## EMPLOYEE WELFARE BENEFITS

### **Omnibus Decree: Employee Welfare Benefits and Tax Deductions for Non-Cohabiting Family Members.**

Italy's latest Omnibus Decree (officially, Legislative Decree No. 148 of 7 August 2026) has revised the rules on which family members qualify for certain tax and employee welfare purposes. Article 1 of the Decree corrects an earlier change that had extended the cohabitation requirement to the "other family members" listed in Article 433 of the Italian Civil Code (parents, sons- and daughters-in-law, parents-in-law, brothers and sisters). That change had created a risk that employees could retrospectively lose employee welfare benefits already accrued in 2025.

Under the new rules, where a tax provision refers generally to the family members listed in Article 12 of the Italian Income Tax Code (TUIR), without expressly requiring them to be "dependent for tax purposes", they no longer have to live with the taxpayer (or receive maintenance payments that have not been ordered by a court). As a result, expenditure on parents, brothers and sisters, parents-in-law and sons- and daughters-in-law can once again qualify under the relevant rules even when those family members live elsewhere.

The cohabitation requirement now applies only where the relevant tax rule expressly refers to family members who are "dependent for tax purposes". In such cases, the relatives listed in Article 433 of the Italian Civil Code other than a spouse or children must meet this requirement, as well as the applicable income limits.

The new rules apply from the tax year in progress on 20 December 2025 and therefore have retroactive effect for 2025. They apply generally to areas affected by family dependency rules, including employee welfare benefits and tax deductions. Thus, for employee welfare purposes, employers that provided benefits in 2025 for family members who did not live with the employee will not need to recover those amounts through payroll deductions.

## SICK LEAVE

### **Sick Leave: New Rules on Backdating Certificates Issued at a Doctor's Surgery.**

With Circular No. 92 of 4 September 2026, Italy's National Social Security Institute (INPS) introduced an important change to the rules on illness certification. The rule allowing the day before a certificate is issued to be recognised for sickness benefit purposes, previously limited to home visits, now also applies to visits at the doctor's surgery, provided the doctor certifies that the illness began on that day.

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As a general rule, sick leave will still run from the date of the certificate, with backdating remaining an exception and limited to one day. Importantly, the previous day cannot be recognised if it falls on a Saturday, Sunday or a public holiday, as out-of-hours medical services are available on those days.

The change came into effect on 4 September 2026 and effectively removes the previous distinction between home visits and visits to the doctor’s surgery. It also means that employees will no longer lose social security cover for the first day of illness simply because they were seen by a doctor the following day.

**SEVERANCE  
INDEMNITY  
TFR**

**Severance Indemnity (TFR): New TFR3 Form Introduced for Employees Hired from 1 July 2026.**

The Ministry of Labour and Social Policies has introduced the new TFR3 form under Interministerial Decree No. 130 of 4 September 2026. The form must be used by private-sector employees hired from 1 July 2026, with the exception of domestic workers, to indicate how they wish their future severance indemnity (TFR) to be allocated.

The new form implements the changes introduced by the 2026 Budget Law (Law No. 199/2025) to Legislative Decree No. 252 of 5 December 2005 on supplementary pension provision.

The TFR3 form will also be available in digital format on the website of the Ministry of Labour and Social Policies. Employees will eventually be able to complete the form online and submit it directly to their employer, although the Ministry has not yet announced when the new system will come into effect.

The technical procedures for completing and submitting the form, processing the information and retaining the data will be set out in a future directorial decree.

**New TFR3 Form**

The TFR3 form must be completed when an employee is hired, for new hires from 1 July 2026 onwards. It is used to establish the employee’s pension position and, on that basis, determine the options available for

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allocating their TFR.

In the first section of the form, employees have to state whether this is their first private-sector job or not. Where they have previously had private-sector employment, they must also indicate whether they already have an active supplementary pension arrangement into which their TFR is being paid.

This information is particularly important because the options available for allocating the TFR vary depending on the employee's circumstances.

Employees must also confirm that their employer has provided them with information on the collective pension schemes available through the company and on the automatic enrolment mechanism introduced by the new rules.

The tables below summarise the options. The first is for employees taking up their **first private-sector job**:

| FORM SUBMITTED? | AVAILABLE OPTIONS                                                                                                                                                                                                                                                                                          | TREASURY FUND OBLIGATION                                | OUTCOME                                                                                                                                                       |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES*            | a) TFR is ALLOCATED to the pension scheme provided for under the automatic enrolment rules, including the additional employee contribution.                                                                                                                                                                |                                                         | The employee is enrolled in the scheme provided for under the automatic enrolment rules, WITH the additional employee contribution also paid into the scheme. |
|                 | b) The employee states that they want to ALLOCATE their TFR to the pension scheme provided for under automatic enrolment, BUT WITHOUT MAKING THE ADDITIONAL EMPLOYEE CONTRIBUTION.                                                                                                                         |                                                         | The employee is enrolled in the scheme provided for under the automatic enrolment rules, WITHOUT the additional employee contribution.                        |
|                 | c) The employee expressly states that they want to ALLOCATE their TFR to a pension fund of their choice.                                                                                                                                                                                                   |                                                         | The employee is enrolled in the chosen pension fund.                                                                                                          |
|                 | d) The employee opts out of pension-fund enrolment and leaves the TFR with the employer.                                                                                                                                                                                                                   | Company required to pay TFR into the INPS Treasury Fund | The TFR is paid into the Treasury Fund from the employee's date of hire, using code CF05.                                                                     |
|                 |                                                                                                                                                                                                                                                                                                            | Company not required to pay TFR into the Treasury Fund  | The TFR remains set aside by the employer.                                                                                                                    |
|                 |                                                                                                                                                                                                                                                                                                            |                                                         |                                                                                                                                                               |
| NO              | The employee is enrolled from <b>the month following the end of the 60-day period</b> , with the TFR and the minimum required contributions paid into the scheme. For example, for an employee hired on 1 July, the 60-day period ends on 29 August and enrolment takes effect from the September payroll. |                                                         |                                                                                                                                                               |

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The second table is for employees who have previously worked in the private sector:

| FORM SUBMITTED? | AVAILABLE OPTIONS                                                                                |                                                                                                                                                                                              | TREASURY FUND OBLIGATION                                                                                                                                                                                                                                                                       | OUTCOME                                                                                                                                               |
|-----------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES*            | The employee states that they DO NOT CURRENTLY HAVE an active supplementary pension arrangement. | The TFR remains with the employer. The employee may join a supplementary pension scheme either at the same time or later. AUTOMATIC ENROLMENT DOES NOT APPLY.                                | Company required to pay TFR into the INPS Treasury Fund                                                                                                                                                                                                                                        | The TFR is paid into the Treasury Fund from the employee's date of hire, using code CF05.                                                             |
|                 |                                                                                                  |                                                                                                                                                                                              | Company not required to pay TFR into the Treasury Fund                                                                                                                                                                                                                                         | The TFR remains set aside by the employer.                                                                                                            |
|                 | The employee states that they ALREADY HAVE AN ACTIVE supplementary pension arrangement.          | a) The employee states that they want to ALLOCATE their TFR to the pension scheme provided for under the automatic enrolment rules, including the additional employee contribution.          |                                                                                                                                                                                                                                                                                                | The employee is enrolled in the scheme provided for under the automatic enrolment rules, WITH the additional employee contribution also paid into it. |
|                 |                                                                                                  | b) The employee states that they want to ALLOCATE their TFR to the pension scheme provided for under the automatic enrolment rules, BUT WITHOUT MAKING THE ADDITIONAL EMPLOYEE CONTRIBUTION. |                                                                                                                                                                                                                                                                                                | The employee is enrolled in the scheme provided for under the automatic enrolment rules, WITHOUT the additional employee contribution.                |
|                 |                                                                                                  | c) The employee expressly states that they want to ALLOCATE their TFR to a pension fund of their choice.                                                                                     |                                                                                                                                                                                                                                                                                                | The employee is enrolled in the chosen pension fund.                                                                                                  |
|                 |                                                                                                  |                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                |                                                                                                                                                       |
| NO              | In their previous employment, the employee left their TFR with that employer.                    |                                                                                                                                                                                              | The TFR remains with the current employer. Automatic enrolment does not apply.                                                                                                                                                                                                                 |                                                                                                                                                       |
|                 | In their previous employment, the employee paid their TFR into a pension fund.                   |                                                                                                                                                                                              | The employee is enrolled from the month following the end of the 60-day period, with the TFR and minimum required contributions paid into the scheme. For example, for an employee hired on 1 July, the 60-day period ends on 29 August and enrolment takes effect from the September payroll. |                                                                                                                                                       |
|                 | The employee's previous choice is not known. <b>PROBLEM CASE</b>                                 |                                                                                                                                                                                              | As a precaution, automatic enrolment in the pension fund is applied, pending confirmation of the employee's previous choice.                                                                                                                                                                   |                                                                                                                                                       |

## SEVERANCE INDEMNITY TFR

### Important Details for Employers

The new TFR3 form makes the correct management of documentation during the hiring phase particularly important.

For employees hired from 1 July 2026, employers will need to establish whether this is the employee's first private-sector job or whether they have previously worked in the sector. In the latter case, employers will also need to determine whether the employee already has a supplementary pension arrangement into which their TFR is being paid.

In essence, the new TFR3 is not simply a replacement for the previous form used to record an employee's choice on the allocation of their TFR. It is one of the mechanisms through which the new supplementary pension rules are put into practice. Thus, employers must make sure that the form is given to all new hires covered by the rules and that each employee's choice is properly recorded and managed.



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