



Framework and perspectives

The previous issue of the magazine examined the provisions in force since 1 January 2026 regarding the obligation to contribute to the Treasury Fund for severance pay accruing to workers who have not expressly or tacitly joined the supplementary pension scheme. Related to this contribution obligation is the new regulation introduced by the 2026 Budget Law with reference to supplementary pension, which will be effectively applicable from 1 July 2026. By that date, COVIP (Vigilance Commission on Pension Funds) is required to prepare detailed regulations allowing workers hired after 30 June 2026 to choose whether to join a closed or open supplementary pension scheme.

Given the importance that the Italian legislator attaches to supplementary pensions, it is advisable to promote financial and pension education training activities aimed at ensuring that every worker will be able to make an informed and conscious choice.

From a collective welfare perspective, financial and pension education programmes will certainly be crucial for any company, and as soon as the aforementioned COVIP has issued its guidelines, the matter will be explored in greater depth.

2026 is bringing a busy mix of payroll and compliance updates. We open with the 5% flat-rate tax (as clarified by Agenzia delle Entrate) on 2026 pay rises tied to national bargaining renewals, then move to the parallel 15% regime (up to EUR 1,500) for night, holiday and shift premiums.

Collective bargaining is also in focus with the draft renewal for the paper and converting sector, setting a new pay path and modernising job classifications. On the pensions side, remember the 31 March 2026 deadline for employers to report "strenuous work", and the new thresholds that can trigger contributions of unallocated TFR to INPS treasury fund. We then turn to two practical filing items: how to set the INAIL premium base for part-time staff in the annual self-assessed premium calculation report, and the 30 April 2026 deadline for the biennial report on the employment of male and female personnel.

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Reduced tax rate on pay rises determined by collective bargaining renewals

The Italian Revenue Agency (Agenzia delle Entrate) has clarified how a new "substitute tax" works from 1 January 2026. In short, certain pay rises paid during 2026 to private-sector employees can be taxed at a flat 5% rate



(instead of ordinary IRPEF income tax and regional/municipal surtaxes), if those increases result from collective bargaining renewals signed between 1 January 2024 and 31 December 2026.

Who can benefit

The 5% substitute tax is intended only for employees who, in tax year 2025, had gross employment income of no more than EUR 33,000.

Which renewals qualify

Although the law refers generally to "agreement renewals", the Revenue Agency adopts a restrictive reading: the benefit applies only to pay rises due to renewals of national collective bargaining agreements (NCBAs) signed in the 2024–2026 window. Increases stemming from territorial or company-level collective agreements are excluded.

Which pay rises are covered (timing rules)

The key requirement is that the relevant increase is paid between 1 January and 31 December 2026.

- If an agreed pay rise was paid entirely in a single instalment by 31 December 2025, it cannot benefit.

- If the renewal spreads the increase over several instalments, the 5% tax applies to the instalments paid in 2026, including instalments paid in 2026 even where the "effective

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NCBA for paper and paper products manufacturers - draft renewal agreement

The draft renewal agreement for the national collective bargaining agreement (NCBA) covering employees in the paper, pulp and related industries, and in paper converting/packaging companies, was signed on 10 February 2026. The renewed rules would generally apply from 1 April 2026 to 31 December 2028, subject to worker approval to be ratified by 31 March 2026.

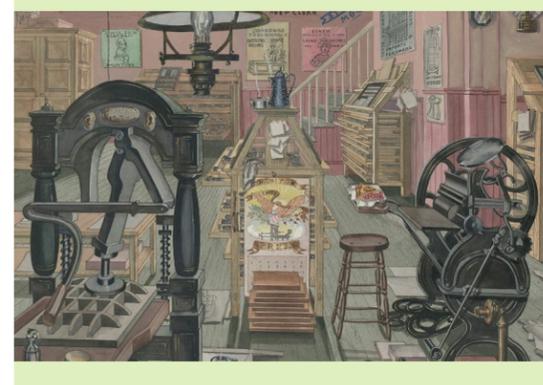
Job classification

The parties plan to redesign the job classification system. It will be based on 4 broad categories and 10 professional levels, to reflect skills, autonomy/responsibility, complexity and organisational interaction. The conversion to the new levels is intended to be "horizontal", meaning no automatic pay rises or cuts solely due to the re-mapping. Health and safety compliance is treated as a key cross-cutting assessment factor. The new system should enter into force by 1 September 2028, supported by training and information for workers.

Fixed-term contracts and "seasonal" work

While the general statutory framework remains applicable

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Supplements and allowances

for night work, holiday work and shift work - substitute tax regime

Agenzia delle Entrate published its instructions on the one-off tax relief introduced by the Budget Law for 2026 on night work, holiday work and shift-based work. The relief measure allows certain wage premiums and allowances linked to night work, work on public holidays or weekly rest days, and shift work (where provided by the applicable national collective agreement) to be taxed at a flat 15% rate, instead of ordinary IRPEF and regional/municipal surtaxes.

Who can benefit

The relief applies only to employees whose gross employment income for tax year 2025 did not exceed EUR 40,000. If the employer applying the relief did not issue the employee's 2025 CU, the employee must provide written evidence of their 2025 employment income (e.g., a self-decla

ration or the CU(s) from previous employers).

What is covered (and the EUR 1,500 annual cap)

For 2026 only, the employer (as withholding agent) may apply the 15% substitute tax—unless the employee expressly opts out—to the relevant premiums/allowances paid in 2026, up to an overall annual maximum of EUR 1,500; amounts above that cap are taxed under ordinary rules.

The pay items that may fall under the relief include: i) premiums/allowances for night work; ii) premiums/allowances for work performed on public holidays and on the weekly rest day; iii) shift allowances and other payments connected with shift work

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Strenuous work - submission of the declaration by 31 March 2026



Deadline and filing obligation

By 31 March 2026, any employer who, during 2025, assigned employees to lavorazioni usuranti ("strenuous work") must submit the annual declaration electronically to the Ministry of Labour, by completing the LAV_US form (directly or via an authorised intermediary).

Work activities treated as "strenuous work"

Night work: i) Shift workers performing at least 6 hours between midnight and 5 a.m., for a minimum of 64 nights per year (for those reaching early-pension eligibility from 1 July 2009). Nights beyond 64 progressively reduce the "quota" (age plus contribution years) needed for early retirement. ii) Other night workers performing at least 3 hours between midnight and 5 a.m. for

working periods lasting the full working year.

Work on a production line ("linea catena")

Employment in serial production with a set pace and sequential tasks, limited to companies falling within the INAIL tariff items listed in Annex 1 to Legislative Decree no. 67/2011 (the list includes, among others, food production, plastics processing, automotive manufacturing, household appliances, clothing and footwear production).

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Treasury fund - INPS initial guidance on the new contribution duty

What changed from 1 January 2026

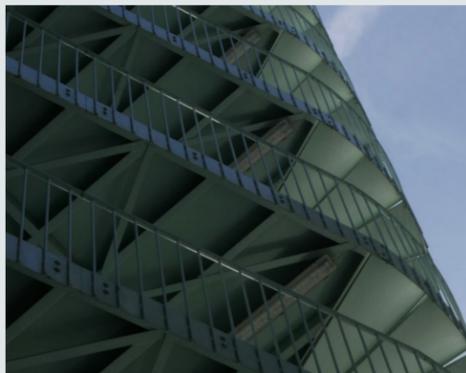
Employers may have to pay to the Fondo di Tesoreria (“treasury fund”) a monthly amount equal to the TFR accrued by employees who have not allocated their TFR to a supplementary pension fund. The new rules apply from 1 January 2026 and amend the previous framework.

Who is affected: i) Private-sector employers (excluding domestic work); ii) Public bodies involved in privatisation processes, and entities classified as “public economic bodies”; iii) Employers with staff working abroad, provided the employee is entitled to TFR (including through more favourable contractual clauses), regardless of social security conventions or the pension scheme applied.

When the duty arises: workforce threshold

For employers that are not newly established, the duty starts when the employer reaches or exceeds an average annual workforce threshold, calculated on employees for whom art. 2120 of the Italian Civil Code (the TFR rules) applies.

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INAIL self-assessment - determining premium calculation base for part-time workers

Scenario

A company applies the NCBA for employees of the Tertiary sector and, when preparing the 2026 INAIL self-assessment (premium due by 16 February 2026), notices that the premium calculated for its only part-time employee (24 hours per week) appears disproportionate. The employee is classified at level 3, earns EUR 29,000 gross per year, and is assigned to risk code 0723 (electrical risk) with a 2025 rate of 7.26%.

Which hours are counted

The multiplier is the total paid hours for the year, including paid absences (e.g., holidays, recognised public holidays, paid leave, compulsory maternity absence, etc.). Only actual paid hours are counted; periods such as sickness and other non-work time are treated according to the general rules indicated.

Question

For part-time employees, should the annual INAIL premium be calculated on the full amount of wages actually paid in the previous year, or should it be recalculated using a method that reflects the reduced working hours?

Core rule for part-time employment

For employees hired on a part-time basis, INAIL allows the taxable base to be determined using the conventional hourly remuneration. The premium base is calculated by multiplying that conventional hourly amount by the total number of hours that must be paid by the employer over the insured period.

How the conventional hourly remuneration is set

The hourly amount to use is the higher

of: i) the INAIL minimum hourly wage; and, ii) the hourly salary under the applicable NCBA.

INAIL minimum hourly wage

It is obtained by taking the daily minimum for employees (EUR 57.32 for 2025), multiplying by 6 (the conventional weekly days, even if the working week is on 5 days), and dividing the result by the full-time weekly hours set by the CCNL (or other applicable bargaining).

NCBA hourly wage

It is obtained by dividing the annual, collectively determined minimum salary (including additional monthly payments) by the annual hours of a full-time worker

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Biennial report on the employment of male and female personnel - submission duty and key rules



Who must file and when

Employers with more than 50 employees must prepare a biennial report on the employment of male and female personnel. For the 2024–2025 period, transmission to the Ministry of Labour is due by 30 April 2026.

Optional filing for smaller employers

Employers with up to 50 employees may file the report voluntarily. This may be useful, for example, where the company intends to participate in public tenders, or in procurement/concession procedures where such reporting is relevant.

What information the report contains

The report is structured to show employees by: i) Gender, ii) occupational category, iii) grading/level, iv) contract type.

It also includes annual pay levels and headcounts relating to: hires; training (including total training hours); changes in category/qualification/level and other mobility; conversions from fixed-term to open-ended contracts; conversions between part-time and full-time; use of social safety nets; collective/individual dismissal procedures; early-retirement schemes; and retirements.

How it is filed and shared: i) Electronically submitted to the Ministry of Labour, using the official template made available by the Ministry. ii) The data must not identify individual employees: only gender is indicated. iii) If the submission shows no errors or inconsistencies, a receipt is issued confirming correct filing and saving in the system. iv) The report and the sub-

mission receipt must also be sent to workplace union representatives by the same deadline.

After filing

Regional equality councillors process the submitted reports and forward results to several bodies, including the territorial offices of the Ispettorato nazionale del lavoro, Ministry of Labour and ISTAT (National Statistics Institute).

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