



Framework and perspectives

In this April issue we bring together a set of developments that employers can act on immediately, alongside a few longer-range shifts in the compliance landscape. The first priority is the imminent 30 April 2026 deadline to file the INPS online application for the social contribution relief linked to gender equality certification obtained by 31 December 2025 - an opportunity worth checking now, given eligibility limits and the items excluded from the calculation.

We then turn to pensions and payroll: INPS has extended the incentive for employees who decide to postpone early retirement, allowing the employee's share of mandatory contributions to be paid out in the payslip (subject to strict conditions and the worker's notification to INPS). On the tax side, the rules for *impatriati* are tightening; from 2027 the special regime will no longer be compatible with the flat-tax option on foreign income for 'neo-residents', while compatibility remains for certain teachers and researchers' reliefs.

Governance and risk management feature prominently too, with the optional TCM/TCF framework: what to file, what to document, how the 120-day review works, and how the system must be mapped,

certified and kept up to date - especially where employment taxation and outsourcing chains can trigger "external" risks.

Two items speak directly to day-to-day HR practice. The Privacy Authority confirms that former employees can obtain access to their personal data and request erasure without undue delay—silence and inertia can be costly. And, for *lavoro agile*, the new annual written safety information requirement is reinforced by severe sanctions (including imprisonment or substantial fines) if employers fail to inform workers and the RLS properly.

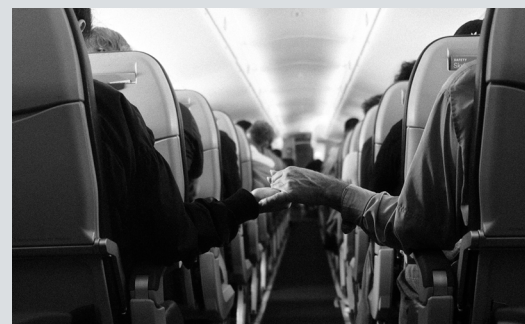
Finally, Corte di Cassazione reiterates that pay can be reduced even without changes in duties, but only via an agreement signed in a 'protected venue' under Codice Civile safeguards -otherwise it shall be null.

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Extension of the incentive for the waiver of the right to early retirement - INPS instructions

Recipients of the incentive

Workers who, by 31 December 2026, meet the minimum requirements for early retirement and choose not to retire can opt to waive the crediting of the employee's share of mandatory social security contribution. As a result, that employee contribution is no longer paid to INPS and is instead paid to the worker together with their salary.



Which early-retirement routes are relevant.

i) Flexible early retirement quota 103: the incentive may apply only where the personal requirements for quota 103 were met by 31 December 2025, because the measure no longer applies from 1 January 2026. ii) Ordinary early retirement under art. 24, para. 10 of Decree-Law no. 201/2011 (as converted): 42 years and 10 months of contributions for men, and 41 years and 10 months for women. Unlike the rules in force up to 31 December 2025, access to the incentive has been extended to this category, provided the requirements are met by 31 December 2026.

Effects for employer and employee

After the waiver is exercised: i) the employer stops paying the employee's share of mandatory contributions, but must continue paying the employer's own share, ii) the amount corresponding to the employee contribution is paid directly to the worker with their salary and does not count as employment income for tax purposes from the first "useful" retirement date onwards.

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Tax regime for 'inpatriates' - compatibility with other favourable tax regimes

For individuals who transfer Italian tax residence in the tax year starting on 1 January 2027 (or later), the special tax regime for 'inpatriate' employees under art. 5 of Legislative Decree no. 209/2023 cannot be combined with the optional substitute-tax regime for foreign-source income under art. 24-bis of the TUIR (tax regime for neo-residents).

Tax regime for neo-residents

A qualifying individual who becomes Italian tax resident may opt to pay a fixed annual substitute tax on foreign-source income, provided they were not tax resident in Italy for at least 9 out of the 10 tax years preceding the option. The decree discussed in the document confirms that, from 2027 onwards, choosing this option excludes access to the tax regime for 'inpatriates' (and vice versa).

Updated amounts for the substitute tax

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Gender equality certification -



INPS instructions on applications for the contribution exemption

To access the partial exemption from social contribution duties linked to gender equality certification obtained by 31 December 2025, employers possessing a certification pursuant to UNI/PdR 125:2022 must submit the relevant online application to INPS by 30 April 2026.

Who can apply

Eligible applicants include private-sector employers (including non-entrepreneurs) and certain "private-law" or market-type public entities (e.g., public economic bodies and various privatised or transformed bodies). Public administrations and a wide range of public bodies (central government, regions/municipalities, universities, national health service entities, chambers of commerce, non-economic public bodies, etc.) are excluded.

What the relief is

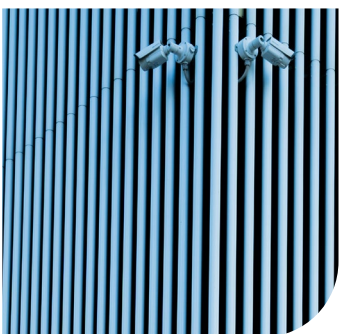
An exemption from the payment of 1% of the mandatory employer social security contributions, up to a maximum of EUR 50,000 per year (with a monthly ceiling of EUR 4,166.66). It applies from the date the certification is obtained and for the entire period of validity of that certification; if the certification is revoked, the employer must notify INPS promptly and stop using the relief without delay.

Key conditions

In addition to holding the certification (issued by a third party in line with UNI/PdR 125:2022), access requires

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Optional TCM tax control system: organisational and contractual implications



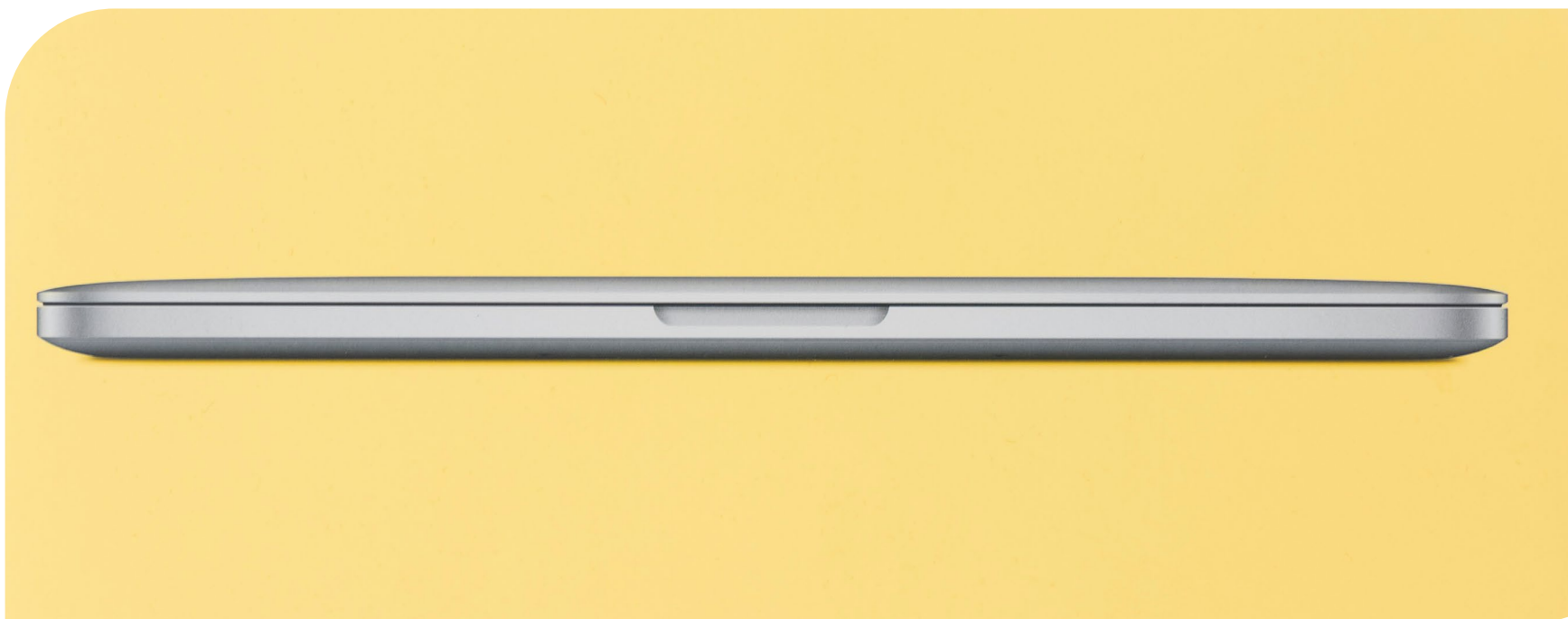
An optional regime is available for taxpayers who cannot enter the ordinary regime of 'adempimento collaborativo' (collaborative fulfilment tax scheme) but wish to adopt a structured system to identify, measure, manage and control tax risk (a tax control framework, TCF) through a tax control model (TCM). The option is irrevocable, takes effect from the start of the tax year in which it is exercised and also applies to the following tax year; unless expressly revoked, it is automatically renewed for a further two tax years.

How to opt in (practical steps and required documents)

The taxpayer must file an online communication to the competent office of Agenzia delle En-

trate (AdE) using the dedicated adhesion form published on AdE's website. The option is considered valid only if the form is accompanied by the full set of supporting documents, including: a description of the business activity; a formally approved tax strategy dated before the option; a description of the adopted tax risk detection/management/control system and how it works; a map of business processes and tax risks (including risks arising from accounting principles) and the related controls; and a certification of the system.

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Former employee is entitled to access and erase personal data

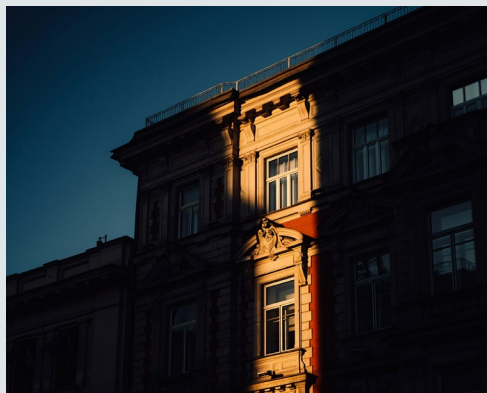
A former employee asked her employer (as data controller) to (i) provide access to information about her employment relationship and (ii) remove personal data still published on the company website (photo, company mobile number and company email address). The company did not reply within the required timeframe, and the employee filed a complaint with the Italian Data Protection Authority (*Garante per la protezione dei dati personali*).



Key practical duties for employers (data controllers)

Access requests: i) A worker (including after termination) may request access to their personal data and to information about the processing. The controller must provide a copy of the personal data being processed. ii) The right of access is not limited by the fact that the worker may already have the document or information: the Authority confirmed that access can be exercised even for data that “should already be in the employee’s possession”.

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Agile work (‘smart working’), health & safety: severe sanctions for failure to inform workers

Obligation and sanctions

- i) The employer must deliver, at least annually, a written information sheet to both the worker and the workers’ safety representative (RLS).
- ii) The information sheet must identify general risks and the specific risks linked to the way the work is performed off-site, with particular attention to risks connected with the use of display screen equipment (videoterminali).

From 7 April 2026, the employer’s written information sheet becomes the key compliance tool for health and safety duties in ‘agile work’ carried out in places that are not under the employer’s legal control. Failure to provide this information is now explicitly brought within the sanctioning framework of art. 55 of Legislative Decree no. 81/2008, making the omission a punishable health and safety breach rather than a mere formality.

iii) If the employer does not deliver the annual written information sheet, the breach falls under art. 55 of Legislative Decree no. 81/2008 (the decree’s sanctions article), with the consequences provided there for health and safety infringements.

iv) Sanctions may consist in imprisonment for two to four months, or a fine between EUR 1,708.61 and EUR 7,403.96

Practical compliance points

- i) The obligation applies where the work is performed outside premises within the employer’s legal availability (not only at home: it may include co-working spaces or other locations).
- ii) The model is explicitly “co-operative”: workers remain required to

cooperate in implementing prevention measures set by the employer for off-site work.

Legal references

- i) Law 11 March 2026, no. 34, art. 11 (health and safety measures for agile work).
- ii) Legislative Decree 9 April 2008, no. 81: art. 3 (new para. 7-bis) and art. 55 (sanctions).
- iii) Law 22 May 2017, no. 81: arts. 18 et seq. (definition/structure of lavoro agile) and art. 22 (annual written safety information).

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Reduction of salary without change of assigned duties - conditions



A reduction of pay can be agreed even if the employee's duties do not change, but only through an individual agreement signed in one of the "protected venues" listed in art. 2113(4) of Codice Civile, or before a certification commission). Outside those venues, the pay-cut agreement is null as it lacks the required safeguards (form and assistance).

In the current framework (art. 2103 of Codice Civile), the validity of a pay reduction depends primarily on the procedural guarantees and on the protection of a specific worker interest (such as job retention, acquiring different skills, or improving living conditions), rather than on a link with a change of duties or grading. Corte di Cassazione confirms that pay protection has an "autonomous" value: a pay cut may be agreed on its own, but only with the protections required by law.

The case behind the ruling concerned a manager who, during a company crisis, accepted a pay-reduction agreement signed outside a protected venue; the agreement was meant to last until December 2014 but was in practice extended for years, and the employee claimed back-pay differences. The Court of Appeal declared the agreement null and awarded wage differences. Corte di Cassazione held that the appeal decision had applied the "new" art. 2103 framework to a period in which the "pre-reform" rules were still in force (the agreement dated back to 2013, while the reform entered into force on 24 June 2015). For this reason, it set aside the appeal judg-

ment and sent the case back to the Court of Appeal for a fresh decision on the correct legal basis.

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