

Dear Clients:

Object: How to obtain the gasoline bonus 2023

Besides the retribution, the employer can voluntarily provide fringe benefits to his employees.

The message n. 3884/2023 published by INPS recites the general norm of the fringe benefits. The import up to 200 € to be given towards gasoline expense is not calculated on the taxable base of contributions.

The exemption threshold for the year 2023 is fixed to an import of 258,23 €; however, in cases in which workers have children, also born out of wedlock, adopted or fostered if they conform with the norms provided by article 12, paragraph 2, of the TUIR the exemption threshold is 3.000 €.

To reach the threshold of 3.000 €, these elements must be considered goods and services received by previous employers, as well as eventual refunds or money given for water, gas and electric utilities.

The provisions regarding no taxability of the sum given as fringe benefits are structural, meaning that the exemption provided for the threshold equal to 258,23 €, has no limit of time. The incentive measure foreseen by the Labour Decree is applicable to the sums that worker gets by the 12th of January 2024.

The employers, to recuperate the quote of the fringe benefit given and subjected to contribution, can write its voice under the accrual basis of the year 2023 section “VarRetributive.”

It is possible using three different codes:

- **FRIBEN for the reduction of the taxable amount of equal amount of the fringe benefit for the same monthly accrual basis,**
- FRBDIM in case in which for the accrual basis specific there is a maximum surplus,
- FRBMAS to report part of the maximum surplus under the voices of the successive accrual basis to those affected by the taxable fringe benefit, for effect of the decrease of the taxable of the previous accrual basis.

The employer can deduct the cost sustained for the gasoline bonus entirely from IRES or IRPEF purposes.

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