STUDIO PISCIOTTA
COMMERCIALISTA | STUDIO LEGALE, SOCIETARIO E DEL LAVORO

Dear clients:

18 October 2024

SUBJECT: EURO 100 BONUS WITH THIRTEENTH MONTHLY SALARY

Law No. 143 of 7 October 2024, converting Decree-Law No. 113/2024, introduced a one-time bonus of euro 100,00 for employees who meet certain requirements – listed below – for the year 2024, and which will be paid together with the thirteenth monthly salary.

BENEFIT RECIPIENTS AND ACCESS REQUIREMENTS

The Christmas Bonus will be granted, upon application, to all employees, including home workers and domestic workers, regardless of the type of contract of the established employment relationship (fixed-term, open-ended, full-time or part-time) and of the qualification hired, who jointly meet the following objective and subjective requirements:

1. be in possession of a total income, in the tax year 2024, not exceeding € 28.000,00. Amounts received by 12 January 2025 are considered in the year 2024, being aware of the so-called extended cash principle according to which these amounts are considered to have been received by the employee, and therefore taxable in the tax year, also payments referring to the previous year but paid within the sub-mentioned date;

2. be in possession of gross tax on employee income. For the Bonus to be recognized, it is necessary to verify the 'capacity' of the gross tax determined on employee income with respect to the deduction due, similarly to what is provided for the supplementary allowance, for the same type of income, with reference to the 2024 tax period. This is because the tax could then turn out to be zero, against the recognition of further tax deductions;

3. Having a spouse – not legally and effectively separated – and at least one dependent child even if born out of marriage, recognized, adopted or fostered, who is in the conditions provided for in Article 12, paragraph 2 TUIR. Therefore, for the purposes of receiving the Bonus, to be considered a dependent of the taxpayer, it is required that the spouse or the child have a total income equal to or less than € 2.840,51, gross of deductible charges, and increased to € 4.000,00, in the case of children aged 24 years or less.

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It should also be noted that workers assimilated to employees, such as, by way of example, coordinated and continuous collaborators and occasional workers, remain excluded, and that the three conditions must be met cumulatively to qualify for the allowance.

With reference to the income requirement set forth in point 1 above, Revenue Agency Circular 19/E of 2024 clarified that, for the purposes of calculating the total income, useful for determining the tax benefits, it is necessary to take into consideration the amount of the so-called reference income, including the Bonus in question, together with the following elements:

✓ The income subject to the flat tax;

✓ Income subject to substitute tax under the flat-rate scheme for those carrying out activities in business, arts or professions;

✓ collaboration income (e.g. co.co.).

✓ The ACE subsidy share;

✓ The exempt portion of tax-privileged incomes, the so-called resident researchers' allowance abroad;

✓ The exempt portion of tax-privileged incomes, i.e. the so-called workers' allowance "impatriates".

On the other hand, income relating to the real estate unit used as a principal residence and the relative appurtenances are excluded from the calculation of the total income, for which is expected an amount deduction, up to the amount of the cadastral income and related to the period of the year in which such use is present and in proportion to the share of ownership of the aforesaid real estate unit, as established by Article 10, paragraph 3 bis, TUIR.

Regarding the requirement under point 3, it should be noted that the legal effects of the Civil Unions institution have been fully equated to those arising from marriage as established by Law No. 76/2016, the so-called Cirinnà Law. Consequently, the Christmas Bonus will also be due to workers who have established a civil union with their partner.

Furthermore, with reference to the family unit, it is specified that to be considered a single-parent household, the following conditions must alternatively be met:

✓ death of the other parent;

✓ non-recognition of the child born out of wedlock by the other parent;

✓ the child was adopted by only one parent (bonus recipient) or was fostered or associated to only one parent (bonus recipient).

In the three above listed hypotheses, the Bonus is due to the sole parent who is not married or, if married, who is subsequently legally and effectively separated. In cases where there is only one parent, it should be noted that cohabitation more *uxorio* does not prevent from taking advantage from the mentioned Bonus.

If the child, fiscally dependent, has been recognized by both parents, **the allowance** shall not be due:

- ✓ the employee living with the dependent child and cohabiting with the other parent in a stable affective relationship declared at the General Register Office;
- ✓ the employee who lives with the dependent child and cohabits with the other parent without any formalization at the General Register Office;
- ✓ the employee who lives with his dependent child alone or with a third person (in an affective relationship declared or not at the General Register Office) and is separated from the other parent.

WORKER'S OBBLIGATION

Recognition of the Christmas Bonus will be subject to the employee's express request to his or her employer, together with a declaration in lieu of affidavit pursuant to art. 47 of the D.P.R. No 445/2000, which we enclose herewith, of the joint existence of the income and family requirements and, therefore, of the right to recognition of the same, also enclosing the tax code of the spouse and of the children who are fiscally dependent, or only of the children in the case of a so-called single-parent household.

If, during the year 2024, the worker has had two or more employment relationships with different employers, the request must be submitted to the employer who will materially disburse the Bonus with the 13th monthly payment, attaching, in addition to the above, the Tax Income Statement referring to the previous employment relationships, to correctly calculate the amount due. Without prejudice to the maximum limit of € 100,00, if the worker has more than one part-time employment contract, the allowance will be paid by the employer identified by the worker.

If the employee, despite being entitled, has not received the Bonus, he may benefit from the allowance in his tax return for the tax year 2024, to be submitted in the year 2025. In the tax return, the Bonus may also be granted to employees who ceased working in the year 2024 and, therefore, to those who were paid the 13th month's salary before the allowance was created.

EMPLOYERS OBLIGATIONS

Following the employee's request, the employer, in its capacity as withholding agent, will recognize the one-time allowance due, together with the thirteenth month's salary, not before having checked the above-mentioned requirements for the payment of the allowance.

The credit arising from the sums disbursed to the worker will be recovered in the form of credits to be used as a set-off in the F24 form, pursuant to Article 17 of Legislative Decree No. 241/1997, starting from the day after the Christmas Bonus is disbursed in the pay slip with the Duty Code to be established by the Revenue Agency.

The employer, when making the year-end balance, must always check whether it is due and, if not, the employer will recover the amount already paid.

The employer, who will pay out the bonus with the 13th month's salary, will be required to keep the documentation proving the employee's declaration for the purposes of possible control by the bodies in charge.

Finally, it should be noted that the Christmas Bonus will not contribute to the formation of total income for IRPEF purposes (it will therefore be a net amount).

Dr. Angelo Pisciotta

Follows Declaration in lieu of affidavit

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DECLARATION IN LIEU OF AFFIDAVIT

(Art. 47, **Presidential Decree no. 445/2000)**

Subject: Request for severance payment (Art. 2-bis DECREE-LAW no. 113 of 9 August 2024)

To the Employer

I, the undersigned Name and Surname:____Born in: _______ on ________________ Resident in: ____ ______________________________Tax Code:_______________________________________as an employee of the Company ________

declares under its own responsibility

1. To meet the family requirements for the Christmas Bonus, namely:

1.1. to have a spouse who is not legally and effectively separated and dependent for tax purposes and at least one dependent child, or

1.2. being part of a single-parent household with at least one dependent child, as defined in Article 12 of Presidential Decree No. 917 of 22 December 1986 (TUIR).

2. That the gross tax determined on employee income for the year 2024 is higher than the amount of deduction due, pursuant to Article 13(1) of the TUIR.

3. To be aware that in the event of mendacious declarations, in addition to the sanctions provided for by the regulations in force, one will incur the penal consequences set forth in art. 76 of Presidential Decree no. 445 of 28 December 2000.

Tax Code of Spouse ____ Tax Code of Dependent Child(ren): _____________________________________

In the event of employment with different employers in 2024, I enclose copies of the Single Certificates relating to previous employment relationships, and the number of days and hours worked.

Place and Date (Signature of Declarant)

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