Dear Clients,

Subject: incentives and relief measures available from 1 January 2026 to reduce personnel costs – operational summary.

In 2026, a number of tax and social-security measures are available (or have been extended) which can reduce personnel costs. Below are the main opportunities and the minimum checks required in order to use them correctly.

A) 2026 relief measures (summary)

- **120%–130% super-deduction of labour costs** (Art. 4 Legislative Decree No. 213/2023 and Law No. 207 of 30 December 2024): 120% for new hires/transformations into open-ended contracts (including apprenticeships); 130% for "disadvantaged" workers (e.g. people with disabilities, former recipients of Citizenship Income not admitted to the Inclusion Allowance, other categories provided for by law). Requires an increase in employment; applicable until 2027.
- **Youth Bonus under 35** (Decree-Law No. 60 of 7 May 2024, Art. 22): 100% exemption from employer social-security contributions up to EUR 500/month (EUR 650/month in workplaces located in the Single SEZ – "ZES unica"), for 24 months, on hires/transformations into open-ended contracts up to 31.12.2026. Requirements: under 35, never previously employed on an open-ended contract; *de minimis* regime and net increase in employment.
- **Youth Bonus for innovative/sustainable enterprises set up by under-35s** (Decree-Law No. 60/2024, Art. 21): 100% exemption up to EUR 800/month, for a maximum of 36 months, on open-ended hires up to 31.12.2026; *de minimis* regime and increase in employment.
- **Women's Bonus** (Decree-Law No. 60/2024, Art. 23): 100% exemption up to EUR 650/month; standard duration 24 months (12 months in the cases provided for).

Requirement: female worker "without regularly paid employment" for the required period; *de minimis* regime and increase in employment.

- **SEZ Bonus** (Decree-Law No. 60/2024, Art. 24): 100% exemption up to EUR 650/month for 24 months, for open-ended hires of workers over 35 who have been unemployed for at least 24 months in the regions of the Single SEZ; applicable to employers with up to 10 employees. Effectiveness subject to the issue of implementing instructions/procedures.
- **"Decontribuzione Sud" for SMEs** (Law No. 207 of 30 December 2024, Art. 1, paras. 404–426): For employers with up to 250 employees with open-ended staff in the regions of the Single SEZ. For 2026: 20% reduction of employer INPS contributions with a cap of EUR 125/month for 12 months (*de minimis* regime). Not cumulative with the incentives under Decree-Law No. 60/2024.
- **Exemption for women victims of violence** (Law No. 213 of 30 December 2023, Art. 1, paras. 191–193; Art. 105-bis Decree-Law No. 34 of 19 May 2020): 100% exemption from employer social-security contributions for women receiving the "reddito di libertà" ("freedom income"): 12 months (fixed-term contracts), 24 months (open-ended contracts), 18 months in total in the event of transformation.
- **Gender Equality Certification** (Law No. 162 of 5 November 2021, Art. 5, para. 2): Exemption equal to 1% of employer social-security contributions up to EUR 50,000 per year, for a maximum of 36 months from certification.

B) Essential checks before applying the incentive

- **Regular DURC** (single insurance contribution compliance certificate) (Art. 1, para. 1175, Law No. 296/2006) and correct application of the relevant national collective bargaining agreement (CCNL).
- **Compliance with occupational health and safety rules** (Legislative Decree No. 81/2008) and absence of serious infringements (Art. 29 Decree-Law No. 19 of 2 March 2024, converted into Law No. 56 of 29 April 2024; INPS Circular No. 150/2025).

STUDIO PISCIOTTA
COMMERCIALISTA | STUDIO LEGALE, SOCIETARIO E DEL LAVORO

- **Timely mandatory communications** (UNILAV and subsequent changes): delays result in the loss of the benefit for the relevant period (Law No. 205/2017).
- **Verification of the "de minimis" regime**, where required, and of the net increase in employment (Reg. (EU) No. 1407/2013; Reg. (EU) No. 2831/2023).
- **Check of specific prohibitions** (pre-existing obligations, rights of precedence, restrictions on dismissals for certain measures).

This circular is for information purposes only and does not constitute professional advice on specific cases. For further information or operational assistance, the Firm remains at your disposal.

Kind regards,

6 January 2026 Avv. Dott. Angelo Pisciotta

Studio Pisciotta
C.F. PSCNGL74H27G273R
P.I. 04848330827
pecstudiopisciotta@studiopisciotta.it
studiopisciotta@studiopisciotta.com

www.studiopisciotta.com
Sede di Marsala Via Sibilla, 5 - +39 0923 952388
Sede di Palermo Via Stefano Turr, 38 - +39 091 6090036
Sede di Roma Via C. Colombo, 456 - +39 06 5817225
Sede di Reggio Calabria Via Sant'Anna, 4 - +39 0965 24582