

Dear Clients

Subject: New INPS guidance on the start date of the prognosis indicated in sickness certificates
- INPS Circular No. 92 of 4 September 2026

The purpose of this circular is to draw your attention to the new guidance issued by INPS concerning the commencement of sickness absence and, in particular, the recognition of social security protection for the day immediately preceding the date on which the medical certificate is issued.

INPS Circular No. 92 of 4 September 2026 addresses the rules governing the start date of the prognosis indicated in sickness certificates, with the aim of ensuring effective and equitable social security protection for employees and guaranteeing uniform treatment throughout Italy.

1. Commencement of the sickness absence period

As a general rule, for social security purposes, the sickness absence period begins on the date on which the certificate is issued by the doctor, who certifies, on the basis of the clinical assessment performed, the existence of temporary incapacity for work.

The start date of the sickness absence period is particularly relevant, as it affects the calculation of any **waiting period**, as well as the determination of the financial benefit due and any other consequences arising under the applicable sickness absence rules.

The financial treatment applicable to the period of sickness absence, including any rules concerning the waiting period, must be determined in accordance with the **applicable social security legislation and collective bargaining agreement governing the employment relationship**, which may provide for different conditions and forms of protection.



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The new provision introduced by Circular No. 92/2026 concerns the possibility, for social security purposes, of also recognising the day immediately preceding the date on which the medical certificate is issued.

2. Recognition of the day preceding the issue of the certificate

With effect from the date of publication of INPS Circular No. 92/2026, social security protection for sickness absence may also be recognised for the day immediately preceding the date on which the medical certificate is issued, provided that the conditions laid down by INPS are met.

This change is particularly significant because recognition of the preceding day is now extended to cases in which the medical examination is carried out at the treating physician's medical practice. INPS has therefore superseded its previous approach, which excluded this possibility in cases of examinations carried out at the doctor's office.

It remains understood that recognition of social security protection for the preceding day applies **exclusively to the day immediately prior to the date on which the certificate is issued**. It is therefore not possible to backdate the commencement of the sickness absence period beyond this limit.

The new rules take into account the current social and healthcare context and, in particular, the gradual reduction in the number of General Practitioners, the increased workload placed upon them and the growing number of organisational and healthcare duties assigned to such professionals.

INPS has pointed out that these circumstances may make it impossible, for organisational or healthcare-related reasons, to carry out a home visit or to see the employee at the medical practice by the day following the employee's request.

3. Conditions for recognition



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Recognition of social security protection for the day immediately preceding the date on which the medical certificate is issued does not, however, apply automatically in all circumstances. In particular, the day concerned must actually be the day immediately preceding the date on which the certificate is issued.

Under the previous rules, recognition was also linked to completion by the treating physician of the field “**Declares to have been ill since...**”, indicating the day immediately preceding the medical examination.

Under the new guidance, INPS establishes that, without prejudice to the general principle that the sickness absence period begins on the date on which the certificate is issued, social security protection may also be recognised for the immediately preceding day, provided that such day **is not a midweek public holiday and does not fall on a Saturday or Sunday**.

The exclusion of public holidays, Saturdays and Sundays is connected with the availability of the out-of-hours medical service, which the employee is required to use in such circumstances. Consequently, where the medical certificate is issued on a working day and the immediately preceding day is also an ordinary working day, social security protection may also be recognised for that preceding day, subject to compliance with the conditions laid down under the new rules.

Practical examples

Example 1 - Preceding day eligible for recognition: an employee is absent from work on **Tuesday, 15 September** due to illness and is examined by their doctor on **Wednesday, 16 September**, the date on which the medical certificate is issued indicating that the illness began on the previous day. Provided that the conditions laid down by INPS are met, **social security protection may also be recognised for Tuesday, 15 September**, i.e. the day immediately preceding the date on which the certificate was issued.



Example 2 - Preceding day not eligible for recognition: an employee is absent from work on **Monday** but does not visit their doctor until **Wednesday**, when the certificate is issued. In this case **social security protection cannot commence from Monday**, since backdating cannot extend beyond the day immediately preceding the date on which the certificate is issued. Subject to the relevant conditions being met, **Tuesday** may be recognised, but not Monday.

Likewise, the rule concerning the preceding day does not apply where that day falls **on a Saturday, Sunday or midweek public holiday**, as in such circumstances the employee is required to use the out-of-hours medical service (continuità assistenziale / guardia medica).

4. Effects on the management of absences

The new INPS guidance is also particularly relevant from the perspective of the administrative management of employment relationships, as it directly affects the correct identification of the commencement date of the sickness absence period.

Employers must therefore pay particular attention to the electronic medical certificate transmitted by the doctor and to the relevant commencement date of the sickness absence period, taking into account the possibility that social security protection may also be recognised for the day immediately preceding the date on which the certificate is issued.

It should nevertheless be clarified that the new INPS guidance concerning the commencement of social security protection does not alter employees' obligations towards their employer. Employees are therefore still required to notify their employer promptly of their sickness absence, in accordance with the procedures and deadlines laid down by the applicable collective bargaining agreement, the individual employment contract and/or company policies.



Recognition, for social security purposes, of the day preceding the date on which the certificate is issued must therefore not be interpreted as allowing the employee to omit or delay notification of the absence to the employer: the absence must be notified promptly even where the medical certificate is physically issued and transmitted at a later time. In any event, compliance with the maximum period of sickness benefit entitlement provided for by law remains mandatory, as expressly reiterated by INPS under the new rules.

5. Effective date of the new provisions

The new guidance applies from the date of publication of INPS Circular No. 92 of 4 September 2026. INPS states that the new approach has been adopted in order to protect employees on sickness absence and ensure uniform treatment throughout Italy, superseding the previous administrative approach and adapting the interpretation of the relevant rules to the changed organisational conditions of local healthcare services.

This circular is provided for information purposes only and does not constitute professional advice in relation to specific cases. For further information or operational assistance, our Firm remains at your disposal.

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