

**Attention:
all the latest updates on 2025
company car fringe benefits.**



SUMMARY

LAW

- 1) Calculation of fringe benefits and payroll deductions for employee-requested vehicle extras.
- 2) Feast of Saint Francis – 4th October.
- 3) Validation of resignations during the probationary period: clarification from the Ministry of Labour.

SOCIAL SECURITY UPDATES

- 1) Requirement to report the blood-donation centre's tax code in UniEmens for blood-donation leave.
- 2) Paternity leave for a registered female couple.

COLLECTIVE LABOUR AGREEMENT RENEWAL

- 1) Commerce Collective Labour Agreement - minimum wage increase.
- 2) Increase in Qu.AS contributions from 2026.

LAW

Calculation of fringe benefits and payroll deductions for employee-requested vehicle extras.

**FRINGE
BENEFIT**

Amounts deducted from employees’ payslips for optional extras installed on vehicles made available for mixed business and private use cannot be subtracted from the taxable value of the related fringe benefit.

In its response to Ruling Request no. 233 of 9 September 2025, the Italian Revenue Agency (Agenzia delle Entrate) clarified that the rule allowing the lump-sum valuation of vehicles for mixed use – based on the standard mileage rates published by the Italian Automobile Club (ACI) – ‘net of any amounts withheld from the employee’ applies only to sums paid by the employee for their personal use of the vehicle. Thus, it does not apply to any amounts paid for additional costs, such as optional extras.

As optional extras are not included in the ACI valuation tables, their cost remains the responsibility of the employee and does not alter the taxable value of the fringe benefit, which continues to be calculated on a lump-sum basis in accordance with the average values defined in the ACI tables.

On this occasion, the various existing regimes are summarized in the following table.

ITALIAN REVENUE SERVICE - Circular no. 10/E OF 3 JULY 2025

TAX REGIME	CRITERIA	TAXABLE VALUE	EXCEPTIONS AND CASE HISTORIES
Until 30 June 2020		The Italian Automobile Club (Automobile Club d'Italia - ACI) per-kilometre cost for the type of vehicle concerned, multiplied by 30% of a standard annual mileage of 15,000 km.	
From 1 July 2020 to 31 December 2024	Vehicle first registered on or after 1 July 2020. Assigned to the employee under a contract signed on or after 1 July 2020.	25% for vehicles with CO ₂ emissions up to 60 g/km; 30% for vehicles with CO ₂ emissions exceeding 60 g/km and up to 160 g/km; 50% for vehicles with CO ₂ emissions exceeding 160 g/km and up to 190 g/km; 60% for vehicles with CO ₂ emissions above 190 g/km	For vehicles first registered before 1 July 2020 and assigned after that date, the fringe benefit is calculated at the "normal value". All company-car contracts signed by 30 June 2020 continue to benefit from the previous rules.
From 1 January 2025	Vehicle first registered from 1 January 2025. Granted for mixed use to employees under contracts signed on or after 1 January 2025. Actual delivery of the vehicle on or after 1 January 2025.	50% of a standard annual mileage of 15,000 km, based on ACI tables. Reduced rates for low-emission vehicles: 10% for electric vehicles; 20% for plug-in hybrids.	
Transitional regime	Vehicle ordered by the employer by 31 December 2024 and granted for mixed business/private use from 1 January 2025 to 30 June 2025(2).	25% for vehicles with CO ₂ emissions up to 60 g/km 30% for vehicles with CO ₂ emissions exceeding 60 g/km and up to 160 g/km 50% for vehicles with CO ₂ emissions exceeding 160 g/km and up to 190 g/km 60% for vehicles with CO ₂ emissions exceeding 190 g/km	If the vehicle qualifies for more favourable low-emission rates, it may benefit from the new reduced rates, even if not all formal requirements of the new regime are met.
Cases not covered above	Vehicle ordered by the employer by 31 December 2024 and granted for mixed business/private use from 1 January 2025 to 30 June 2025(2).	For tax purposes, the fringe benefit must be valued only for the part relating to private use of the vehicle, motorcycle or moped, separating the employer-interest portion from the "normal value".	
Extension of assignment to the same employee	Extension of existing contract.	The tax regime remains that applicable when the original contract was signed, until its natural expiry.	
Re-assignment to a different employee	Vehicle already under contract as at 31 December 2024 and first registered from 1 July 2020.	The regime applicable is that in force at the time of re-assignment.	If, under the new reassignment contract signed in 2025, the vehicle is granted for mixed business/private use (i.e. delivered) by 30 June 2025: the 2024 regime applies. If, under the new reassignment contract signed in 2025, the vehicle is granted for mixed business/private use (i.e. delivered) after 30 June 2025: normal value applies.

(1) Granting a vehicle for mixed business/private use is not considered a unilateral act by the employer—it requires the employee's acceptance. This occurs through (a) the signing of the fringe-benefit assignment document by both employer and employee, and (b) the physical allocation of the vehicle to the employee.

(2) Between 1 July 2020 and 30 June 2025, the other required conditions must also be met, including first registration and signing of the contract.

FEAST OF SAINT FRANCIS

Feast of Saint Francis – 4th October.

From 2026, October 4th – the feast of Saint Francis of Assisi, patron saint of Italy – will once again be a national public holiday. The move marks the 800th anniversary of Saint Francis's death and restores a holiday abolished in 1977. Until now, 4th October was recognised only as a civil solemnity (i.e. symbolic observance without full public-holiday status). It will now be added to the list of statutory public holidays, alongside May 1st, April 25th and June 2nd.

For private-sector employees, pay for the day will appear in the payslip as normal holiday pay, as if it had been worked (as happens with other public holidays).

Employees who are required to work on that day will receive the increased holiday pay rates set out in national collective bargaining agreements (CCNLs). The same applies to workers paid by the hour: the day will in any case be paid as a full public holiday.

In 2026, October 4th falls on a Sunday, meaning that employees should receive an additional day's pay.

MINISTRY OF LABOUR

Validation of resignations during the probationary period: clarification from the Ministry of Labour.

In a recent communication, the Ministry of Labour confirmed that resignations submitted during the probationary period by mothers or fathers with protected status – under Article 55(4) of Legislative Decree no. 151/2001 – must still be validated by the local Labour Inspectorate (Ispettorato Territoriale del Lavoro, ITL).

The validation procedure is a statutory safeguard to ensure that the employee's decision to resign is genuine and freely made, particularly in situations involving maternity or paternity.

Following the Fornero reform (Law no. 92 of 28 June 2012), this requirement was extended to cover the first three years of a child's life. As a result, the obligation to validate resignations applies independently of the prohibition on dismissal, which is only in force during the first year.

MINISTRY OF LABOUR

The Ministry of Labour has affirmed the following:

- Article 55(4) of Legislative Decree 151/2001 does not provide any exception for resignations presented during the probationary period
- Validation must be carried out even where the employment relationship is still in the probationary period
- The purpose of the safeguard is to prevent resignations that are actually disguised dismissals or coerced by the employer
- Such an approach is supported by case law (Italian Supreme Court – Court of Cassation, labour section, ruling no. 23061/2007) and academic commentary, both of which recognise the protective and anti-discriminatory function of the validation requirement.

In short, even during the probationary period, if a pregnant worker or a parent within the first three years of their child's life submits their resignation, it must be validated by the competent Labour Inspectorate.

SOCIAL SECURITY UPDATES

Requirement to report the blood-donation centre's tax code in UniEmens for blood-donation leave.

From October 2025, employers will be required to report the tax code of the blood-donation centre in the monthly reporting flow to Italian social security institute when managing paid leave for blood donation.

This new requirement is necessary to obtain reimbursement of wages paid to employees who take such leave, including cases where the worker is temporarily certified as unfit to donate.

To enable correct reporting, employees must provide their employer with a donation certificate showing:

- The date of the donation
- Their personal details
- The blood-donation centre's tax code

BLOOD-DONATION LEAVE

PATERNITY LEAVE

Paternity leave for a registered female couple.

In its ruling no. 115 of 21 July 2025, the Constitutional Court recognised that the non-biological mother in a same-sex female couple – provided she is registered as a parent in the civil status registers – is entitled to the mandatory paternity leave. According to the Court, it is unconstitutional for the law to confer the ten days of 100% paid leave only on natural fathers, without extending the same right to a female worker who is an “intentional mother” (that is, the parent who did not give birth but shares the parenting project and care responsibilities).

The ruling emphasises that the interests of the child include a relationship with both parents, regardless of the couple's sexual orientation.

The Court further emphasised the need to ensure both parents can dedicate time to their child's care, making clear that parenthood cannot be defined solely by biological sex or by traditional “mother” and “father” roles. The Court also drew a distinction between a biological mother – the one who gives birth – and the intentional mother in female same-sex couples.

CONTRACT RENEWALS/DEADLINES

COMMERCE COLLECTIVE LABOUR

Commerce Collective Labour Agreement - minimum wage increase.

With effect from 1st November 2025, minimum pay rates under the Commerce National Collective Labour Agreement (CCNL Commercio) will increase. The table below shows the updated base-pay amounts and the relevant increases:

Level	until 31 October 2025	from 1 November 2025	Increases
Middle Manager	2.122,33 €	2.183,09 €	60,76 €
I	1.911,80 €	1.966,54 €	54,74 €
II	1.653,69 €	1.701,04 €	47,35 €
III	1.413,47 €	1.453,94 €	40,47 €
IV	1.222,46 €	1.257,46 €	35,00 €
V	1.104,45 €	1.136,07 €	31,62 €
Vi	991,55 €	1.019,94 €	28,39 €
VII	848,91 €	873,22 €	24,31 €

COMMERCE COLLECTIVE LABOUR

These increases may only be offset by discretionary salary elements (superminimi) that are expressly designated as absorbable and granted on or after 1 January 2022. Salary elements granted before that date may not be used for absorption, even if identified as absorbable.

QU.AS CONTRIBUTION

Increase in Qu.AS contributions from 2026.

From 1 January 2026, for companies applying the National Collective Labour Agreements for the Tertiary, Distribution and Services sector, and for Large-Scale Distribution (CCNL Terziario, Distribuzione e Servizi and CCNL Distribuzione Moderna Organizzata), the annual contribution to Qu.AS (the supplementary healthcare fund for middle managers) will rise from €426.00 to €446.00, of which €390 is payable by the company and €56 by the middle manager employee.

From the same date, for companies applying the National Collective Labour Agreement for the Tourism sector (CCNL per i dipendenti delle aziende del settore Turismo), the annual per-capita contribution will increase from €410.00 to €430.00, of which €380 is payable by the company and €50 by the middle manager.



Jobcode STP S.r.l. is an independent member of HLB International, a global network of advisory and accounting firms. HLB refers to the HLB International network and/or one or more of its member firms. For more information on HLB International and its legal structure, please visit www.hlb.global/legal.

HIGHLIGHTS FROM HLB SPORTS FESTIVAL 2025 PHOTOS & VIDEOS



[CLICK HERE](#)



TOGETHER WE MAKE IT HAPPEN