

## Extension of employment incentives for 2026 and introduction of new compliance obligations effective as of 1 April 2026

### Notice of 20 March 2026

On 27 February 2026, Law No. 26 was published in the Official Gazette, converting Decree-Law No. 200 of 31 December 2025 (the so-called “Milleproroghe Decree”), which sets out urgent provisions concerning regulatory deadlines.

With the entry into force of the law, as of 1 March 2026, the expected extensions for the current year of certain employment incentives introduced by the “Cohesion Decree” have been confirmed, with differentiated durations and application methods.

In particular, Article 14, paragraph 1-bis of the said Law provides for the extension of the Under 35 Bonus (Article 22), the Women’s Bonus (Article 23), and the Over 34 ZES Bonus (Article 24).

However, no extension has been provided for measures supporting the launch of entrepreneurial activities in strategic sectors related to technological development and the digital and ecological transition.

As a preliminary note, it should be highlighted that the Women’s Bonus may be applied to hires made up to 31 December 2026, whereas the Youth Bonus and the incentive relating to hires in ZES areas have been extended for a more limited period, applying exclusively to hires made during the first four months of 2026.

With regard to the amount of the incentives, the possibility of benefiting from a full exemption (100%) from employer social security contributions (excluding INAIL premiums) remains confirmed, provided that the hiring results in a net increase in employment, calculated in annual work units compared to the average workforce of the previous year. In the absence of such an increase, the benefit is granted at a reduced rate of 70% of the employer’s contributions.

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No changes have been introduced with respect to the maximum monthly caps of the exemption, which remain set at €500 per employee, and increased to 650 in the case of hires made at premises or production units located in ZES areas.

or hires carried out in the first four months of 2026, the application of the higher exemption provided for ZES areas is subject to prior authorisation by the European Commission; a similar authorisation is also required with respect to the extension of the Women's Bonus.

All other eligibility conditions for accessing the incentives remain unchanged, both in terms of the subjective requirements of the employees and with regard to the applicable legal and practical provisions, which continue to be governed by the existing regulations.

As of 1 April 2026, an additional and significant requirement has been introduced for the purpose of accessing employment incentives and contribution relief related to hiring. Pursuant to Article 14 of Decree-Law No. 159/2025 (the so-called "Health and Safety Decree"), employers intending to benefit from such measures are required to comply with a new procedural obligation, consisting of the prior publication of the job vacancy on the SIISL portal.

This requirement constitutes an essential condition for the granting of the incentives; therefore, failure to comply will result in the denial of the benefit, even where the hiring has been carried out in compliance with applicable laws. In the event of failure to publish the job offer, the benefit will be denied and, if already granted, the amounts unduly received will be recovered.

Should you wish to delegate our Firm to publish job offers on the SIISL portal, please notify us by sending a delegation request to the following certified email address: PEC studiobirtolo@pec.it .

It is understood that any failure to comply with this requirement does not affect the validity of the employment relationship established, which shall remain effective; however, it will result in the loss of entitlement to the financial benefit.

The Firm's consultants remain at your disposal for any further clarification.

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