

# ITALIAN BUDGET LAW 2025

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### LABOUR ISSUES

- **Deduction of productivity bonuses:** Confirmed at 5% for the three-year period 2025-27 up to €3,000 for incomes within €80,000.
- **Fringe benefits:** Tax exemption extended to 2025 up to €1,000; rises to €2,000 for workers with dependent children and €5,000 for new employees away from home (>100 km).
- **IRES (corporate income tax) super deduction:** refinanced for companies that hire, with deduction increased to 130% for hiring women and disadvantaged categories until 2027.
- ✓ **Contribution exemption for working mothers:** becomes structural, with funding of 300 million a year, for mothers with two children extended to self-employed women up to the child's tenth birthday, from 2027, up to the child's 18th birthday for mothers with three children.
- **Support for social shock absorbers:** 400 million is allocated for the financing of social shock absorbers and the extension of LSUs (*socially useful works*).
- **Stabilisation on the way:** as of 1 July 2026, the stabilisation of precarious personnel in the office covering the justice project lines of the National Recovery and Resilience Plan (NRP) is foreseen, an important step towards security, continuity of work and the streamlining of civil and criminal trials.
- **Structural tax relief:** fringe wages and benefits should be made permanent. On fringe wages the tax should be set at zero and the condition of incrementality of parameters should be removed.
- **Targeted incentives:** steer incentives for stable employment towards companies that invest in training and work-life balance policies.
- ! **Contribution exemption for mothers:** make the contribution exemption mechanical and extended to mothers with one child for a more inclusive impact; extend it to domestic workers to encourage the emergence of irregular work and support families.
- **Active policies:** employment centres and the SIISL platform (*Information System for Social and Labour Inclusion*) should be strengthened to facilitate labour supply and demand.
- **Apprenticeships:** refinancing is needed, in particular for dual apprenticeships, to incentivise vocational training.

### HEALTH

- **Increasing the National Health Fund:** EUR 5.78 billion for the three-year period 2025-2027, earmarked to strengthen staff and essential services, and a further EUR 3.118 billion for 2028-2030 dedicated to the sectors collective agreements renewals.
- ✓ **Renewal of collective agreement and staff incentives:** resources earmarked for the recruitment of medical and nursing staff, increase in speciality, emergency and patient protection allowances.
- **Strengthening of less popular medical specialisations:** targeted incentives to reduce shortages in the most critical areas.
- **Additional resources for recruitment 2025:** crucial to start a recruitment plan as early as next year to address structural shortages.
- ! **Unlocking expenditure ceilings:** it is essential to overcome the spending limits on recruitment and fringe wages, also extending the tax-free allowance on productivity bonuses to bring the health sector into line with the private sector.
- **National Health Plan and Waiting Lists Decree:** immediate start of the discussion and implementation necessary to improve efficiency and reduce waiting times.

### SOCIAL PROTECTION

- **Pension revaluation (in terms on inflation fluctuations):** full 100% revaluation up to four times the minimum pension, with differentiated percentages for higher amounts.
- **Advantageous contribution option:** possibility for those who postpone retirement (so called "Quota 103") to get the contribution share in the pay packet without taxation.
- **Advances for working mothers:** reduction of pension access period for women with four or more children (from 12 to 16 months).
- ✓ **Enhancement of complementary pension** provision to achieve contributory old age pension.
- **Formula "Opzione Donna" (Women's Option)** at age 61 with the same conditions as before.
- **Formula "Quota 103"** will be maintained with existing requirements (62 years of age and 41 years of contributions).
- **APE sociale (pension anticipation mechanism):** extension to 63 years and 5 months.

- **Stabilisation of rules for "Ape sociale" and "Opzione Donna",** avoiding continuous temporary renewals.
- **Greater inclusiveness for "Opzione Donna":** request for removal of overly stringent requirements and restoration of previous conditions.
- ! **Supplementary pensions:** need for a public information campaign and reintroduction of silent consent to encourage subscription.
- **Pension guarantee for young people:** urgent introduction of a contributory pension guarantee to protect those with discontinuous careers.
- ✗ **Minimum pension increase:** strengthen the planned increase of 2.2% in 2025 and 1.3% in 2026.

### PUBLIC SERVICES

- **Increase in fringe wages:** additional allocation of 0.22% of the total wage bill, bringing the collective agreements increase to 6% for the three-year period 2022-2024.
- **Significant funding for collective agreement renewals:** allocated funds for public collective agreement in public sectors with €1.755 billion for 2025; €3.550 billion for 2026 and €5.550 billion for 2027; also earmarked for the necessary resources for the three-year period 2028-2030, amounting to €1.954 billion for 2028; €4.027 billion for 2029 and €6.112 billion from 2030.
- ✓ **Alignment of collective agreement renewal criteria:** the same criteria will also be applied to local authorities, healthcare and universities, ensuring fairness and consistency in the resources allocated for renewals.
- **Permanence in service:** on a voluntary basis, career continuation is also incentivised to ensure the transfer of employees' skills.
- ✗ **Limited turnover:** The reduction in turnover (75% by 2025) should be reviewed to avoid staff shortages in administrations with more than 20 permanent employees

### EDUCATION, UNIVERSITY AND RESEARCH

- **Educational enhancement:** allocated EUR 386 million from 2025 to 2027 and EUR 75 million to improve educational provision.
- ✓ **Extension of the Teachers' Charter:** assignment of €500 for continuous training also extended to temporary teachers, to strengthen skills.
- **Education for prevention:** allocation of funds for educational actions against the use of drugs in schools.
- **Resources for recruitment:** there is an urgent need for increased resources to recruit support teachers and "Ata" staff (administrative staff), adjusting staffing levels to meet the growing needs in schools.
- ! **Recruitment reform:** there is a lack of a structural plan to reduce precarious employment and reform the recruitment system, which is necessary for greater stability of the teaching staff.
- ✗ **Reduction of staffing levels:** the reduction of teaching and "Ata" staff risks compromising the quality and effectiveness of the educational offer.

### REGIONAL AND LOCAL AUTHORITIES

- **Increase in the municipal solidarity fund:** funds until 2031, with an additional 56 million for 2025, destined to reinforce fundamental social services such as those for children, encouraging women's access to the labour market.
- ✓ **Increased contributions for provinces and metropolitan cities:** increase of 50 million annually until 2030 to strengthen essential functions.
- ! **Avoid cuts in services:** provisions for investments must not reduce services or lead to an increase in local taxation.
- **Reduced subsidies for local works:** less resources for building safety, energy efficiency and urban development. Constant commitment to these investments must be maintained.
- ✗ **Limit on turnover:** the 75% constraint on hiring for Regions and Local Authorities risks slowing down operational capacity especially for the realisation of the PNRR projects.



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SOUTHERN AREA

- **Incentives for stable hirings:** greater flexibility in tax relief, extended until 2027 to favour female employment and permanent hirings in the single Special Economic Zone (SEZ) of the South.
- ✓ • **Business tax credit:** extended to 2025, with an investment of 1.6 billion for capital goods in SEZs, stimulating the growth of productive infrastructure.
- **Fund dedicated to reducing the territorial gap:** significant assignment to support development and employment in disadvantaged areas (EUR 2,450 million in 2025, gradually decreasing until 2029).
- ! • **Timing of implementation:** an acceleration in European and national programming 2021-2027 is needed to maximise the impact of territorial cohesion policy.
- **Coordination of resources:** urgent synergetic management between cohesion policy funds and NRRP to ensure rapid achievement of strategic objectives.

FAMILY AND EQUAL OPPORTUNITIES

- **Parental leave:** structural compensation at 80% for 3 months of parental leave for parents of children up to 6 years old with compulsory leave ending after 1 January 2024, improving financial support during the first years of the child's life.
- ✓ • **Support for victims of violence:** increase of EUR 3 million per year for the Equal Opportunities Fund for the training and reintegration of victims of violence.
- **Enhanced nursery school bonus:** increased accessibility thanks to new requirements that exclude the Universal Single Allowance (AUU) from the ISEE calculation.
- **Childbirth bonus:** introduced one-off bonus of €1,000 for each new born from 2025; a direct contribution to families to be hopefully coordinated with the AUU.
- **Universal single allowance:** need to increase funding to better respond to birth-rate support.
- **Extension of leave:** we call for extending the allowance to all parents taking leave and to the whole period of leave, increasing the rate of coverage salary and the age of children's and promoting greater participation of fathers in care activities.
- ! • **Improvements in paternity leave:** increase compulsory days, currently insufficient, to promote real paternal involvement.
- **Access to nursery school:** increase the supply of places, especially in the southern Italy, to reach the new European threshold of 45% coverage.
- **Structural support to parenthood:** Integrated measures on employment and social welfare infrastructure to support the desire for parenthood and the younger generation.

SOCIAL POLICIES, FRAGILITY AND NON-SELF-SUFFICIENCY

- **Refinancing of "Dedicated to You":** direct economic support to the most vulnerable citizens renewed.
- ✓ • **Free access to public transport for assistance dogs:** inclusion of all dogs trained for assistance, extending free access to public transport, in support of people with disabilities.
- **Fund for minors in difficulty:** allocated EUR 100 million per year to support municipalities in the care of minors removed from their families.
- **Inclusion Allowance:** urgent reinforcement to address the increase in poverty, improving its structure and effectiveness and protecting it from inflation.
- ! • **Family caregiver:** increase of the Fund with €55.5 million in the period 2025-2028 and then, when fully operational, €16,750,000 per year. It is necessary to increase the endowment for adequate financing of the law under discussion in Parliament and to be approved quickly.
- ✗ • **Resources for non-self-sufficiency and social services:** there is a need for a structural increase in resources to finance the essential levels of social services, in particular for non-self-sufficiency for which inadequate additional funding is provided.

TAXATION

- **Structural cut in the tax wedge:** bonus for incomes up to 20,000€, with deductions extended up to 40,000€ to ease the tax burden on low and medium incomes (12.9 billion).
- ✓ • **Stabilised IRPEF rates (Personal Income Tax):** confirmed three-rate system with specific benefits for the middle class (4.8 billion).
- **Extension of the no-tax zone:** raised to € 8,500 to ensure greater exemption for lower incomes.
- **Simplification of the system of family deductions,** which still remains complex to fully guarantee the enforceability of rights.
- ! • **Revision of thresholds** to make access to tax benefits easier for all families.
- **Fairness in deductions for dependent children:** Need to standardise benefits regardless of citizenship and country of origin for more inclusive treatment.

HOUSING

- **Incentives for housing redevelopment:** deductions for building renovation and energy upgrading raised to 50% in 2025 and 36% in the following two years.
- ✓ • **Support for first home mortgages:** guarantee fund increased to 130 million in 2025 and 270 million in 2026-2027 to help families access their first home.
- **"Piano Casa Italia" (Italian housing plan):** an important step forward to improve access to housing, enhance the value of existing properties and limit land consumption.
- **Deductions:** it is necessary to maintain the 50% deduction beyond 2025 to incentivise the construction sector.
- **Support for young people:** there is a lack of specific facilities for the under-30s, which are essential to facilitate the purchase of a first home in an increasingly difficult market.
- ! • **Rent support:** request for 250 million per year for the "Rent Support Fund" and 50 million for "Inconsequential lateness in payment" to give concrete help to families in difficulty.
- **Housing independence for women victims of violence:** it is necessary to guarantee resources for reintegration projects and housing independence.

JUBILEE AND TOURISM

- ✓ • **Allocated resources:** 88 million euro for the Jubilee of 2025, divided between main events, minors and reception, and 110 million euro for tourism development, with a focus on deseasonalisation, digitalisation and sustainability.
- **Extraordinary hiring for Rome:** request for a derogation from the expenditure ceiling to allow "Roma Capitale" (the municipality of Rome) to hire the 3,000 workers indispensable to better manage the expected influx of people.
- ! • **Involvement of social partners:** greater inclusion of social partners is needed to define criteria and financial facilities, ensuring a participatory and integrated approach.

INFRASTRUCTURE AND TRANSPORT

- **"Reconstruction Fund":** €1,500 million for 2027 and €1,300 million annually from 2028 to respond to natural disasters.
- **2012 Earthquake Emergency:** extended to 2025 with allocations of 80.4 million for assistance and reconstruction.
- ✓ • **"Water Crisis Fund":** 144 million for water infrastructure, fundamental to respond to the water emergency.
- **Support for Local Public Transport (LPT):** Increase of 120 million for 2025 for an essential sector.
- **"Infrastructure and Development Fund":** 24 billion until 2036 to modernise the country and stimulate the economy.
- **Regional involvement:** clear involvement of regional trade unions and local institutions is necessary for a distribution of resources based on territorial needs.
- ! • **"Single Mission Structure":** proposal to coordinate and guarantee transparency in the management of resources.
- **National direction and simplification:** clear national coordination is needed for the water, energy and waste sectors.
- **TPL Fund (public transport solidarity fund):** request to increase to 800 million per year to maintain the quality of services without penalising citizens.

ENTERPRISES AND BUSINESS

- **Refinancing 'New Sabatini':** Substantial funds for SMEs with 400 million for 2025, 100 million for 2026 and 400 million a year from 2027 to 2029.
- **Research & Development Tax Credit:** 60 million allocated for companies that have regularly paid the tax credit, resolving a legislative knot.
- ✓ • **Ultra-Wideband in 'white areas':** Interventions to expand connectivity in low coverage areas by promoting competitiveness and inclusion.
- **Transition 5.0:** plan supported by the PNRR with 6.3 billion, for which we proposed checks and adjustments for the best use, receiving willingness to include it in the manoeuvre.
- **Agricultural Emergencies Fund:** we need refinancing in 2025 with 90 million to support the agricultural sector against unforeseeable events.
- ! • **Development Contracts:** we call for the reinstatement of funding to encourage large-scale innovative investments.
- ✗ • **Automotive:** Reinstate cuts to the sector fund