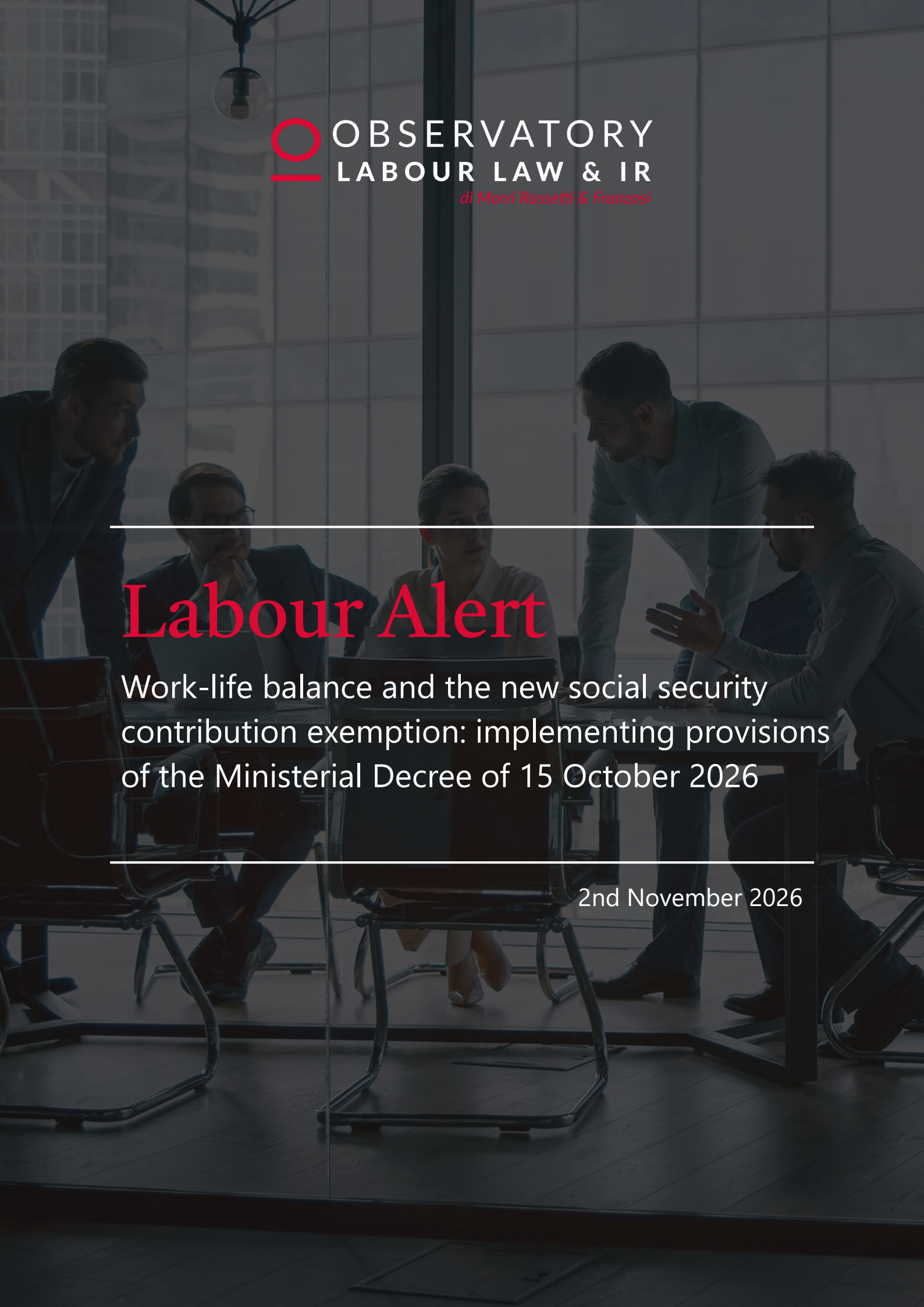


OBSERVATORY
LABOUR LAW & IR
di Marri Rossetti & Franzosi

Labour Alert

Work-life balance and the new social security contribution exemption: implementing provisions of the Ministerial Decree of 15 October 2026

2nd November 2026

News 2026

Work-life balance and the new social security contribution exemption: implementing provisions of the Ministerial Decree of 15 October 2026

The Ministerial Decree of 15 October 2026 sets out the procedures for accessing the exemption in Article 6 of Decree-Law No. 62 of 30 April 2026, converted by Law No. 112 of 25 June 2026, in favour of companies certified for work-life balance.

The measure aims to encourage companies to adopt organisational policies that support families, maternity, paternity and care responsibilities by granting certified companies a reduction in the social security contributions they are required to pay.

Requirements for eligibility for the exemption

To qualify for the relief, the company must hold the work-life balance certification provided for in Article 8(1)(e) of Legislative Decree No. 184/2025.

The decree sets out the minimum requirements for issuing the certification and refers directly to the relevant guideline, UNI/PdR 192:2026, the official standard defining the requirements and KPIs companies must meet to demonstrate the adoption of a Management System for the Reconciliation of Family Life and Work.

A conformity assessment body accredited in accordance with the procedures laid down in the decree must issue the certification, which **is valid for 36 months.**

Areas of focus

UNI/PdR 192:2026 identifies four main areas where organisations must take action to promote work-life balance. Specifically, the requirements concern:

- the adoption of measures aimed at **promoting career continuity for mothers, fathers and carers;**
- the promotion of initiatives dedicated to **health and prevention,** such as screening, health campaigns, gender specific medicine and supplementary healthcare;
- the introduction **of flexible working hours and arrangements** that take family needs into account;
- the provision of **financial support and childcare services**, including through agreements or partnerships with external organisations.

The practice also defines a methodology for achieving the objectives based on the **Family Audit approach**, which involves employee engagement and the analysis of their needs. The level of implementation is then assessed using specific indicators (KPIs) and corresponding scores.

Measure and duration of the benefit

Exemption is granted up to a maximum **of 1 per cent of the employer's social security contributions, subject to a maximum limit of 50,000 euros per year for each company.** The benefit is calculated monthly and applied directly to offset the employer's social security contributions payable.

The relief takes effect from the date Law No. 112/2026 comes into force, for the certification's validity period and, in any event, no later than 31 December 2028.

How to apply

Interested companies must submit their application to **INPS exclusively online,** in accordance with the procedures and deadlines to be set out by the Institute in specific instructions. The company's legal representative, a person authorised by them, or a person authorised under Article 1(1) of Law No. 12/1979 may submit the application.

When submitting the application, the employer must provide the following information:

- company identification details;
- estimated average monthly total remuneration for the period of validity of the certification;
- estimated average employer's contribution rate;
- estimated average workforce;
- certification reference number, issuing body and date of issue;
- declaration confirming that no measures have been taken to suspend contribution relief.

Employers who hold a valid certificate may benefit from the contribution exemption for the entire period of validity of the certificate, provided they submit their application by the first applicable deadline following the award of the certificate, in accordance with the INPS's annual instructions.

Conditions for eligibility and subsequent obligations

Eligibility for the exemption is subject to compliance with the conditions set out in **Article 1, paragraph 1175, of Law No. 296/2006**, including **proof of up-to-date social security contributions as certified by the DURC**, compliance with **statutory obligations and applicable collective agreements**, and with **legislation on health and safety at work**, as well as the provisions on State aid.

In the event of withdrawal or revocation of the certification, the undertaking is required to notify the INPS and the Department for Family Policies without delay.

The unauthorised use of the relief will result in the recovery of the contributions due, and the application of the penalties provided for by law, without prejudice to any criminal liability where the conditions for such liability are met.

The exemption referred to in Article 3 is granted up to a limit of 7 million euros for 2026 and 12 million euros for each of 2027 and 2028; if available resources are insufficient to cover all eligible applications, the benefit amount shall be reduced proportionally.

Operational Guidelines for Companies

For organisations wishing to obtain certification, it is essential to carry out an analysis of the measures already in place, in order to assess their consistency and suitability in relation to the various areas identified by the relevant guidelines.

If any gaps emerge, it will be necessary to develop and implement additional policies and initiatives to promote work-life balance, in line with the guidelines set out in the UNI/PdR 192:2026 standard. Overall, the objective is to move beyond isolated measures by promoting a comprehensive, integrated system of tools that can respond effectively and practically to employees' needs.

Per maggiori informazioni e approfondimenti:

Emanuele Licciardi
Responsabile Dip. Diritto del Lavoro
e delle Relazioni Industriali

Emanuele.Licciardi@MorriRossetti.it

Seguici su

The Knowledge Firm

MORRI ROSSETTI & FRANZOSI

Piazza Eleonora Duse, 2 | 20122 Milano | MorriRossetti.it