



# OBSERVATORY LABOUR LAW & IR

*di Morri Rossetti & Franzosi*

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# Monthly Roundup

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April 2026

## April 2026

The main clarifications of practice and case law of the month.

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1. *Pay Transparency: The implementing decree for the Pay Transparency Directive has been approved.*
2. *Supreme Court: forms of indirect discrimination against employees who are carers;*
3. *Supreme Court: entitlement to unemployment indemnity in the event of resignation due to a transfer of more than 50 km;*
4. *Udine Court: the legitimacy of notifying absence via WhatsApp.*

### **1. Pay transparency: The implementing decree for the Pay Transparency Directive has been approved**

On April 30<sup>th</sup>, 2026, the Council of Ministers approved the draft legislative decree implementing the EU Directive on Pay Transparency (2023/970). The Directive aims to strengthen the principle of equal pay for men and women by imposing transparency requirements and introducing new protective measures.

The Directive imposes a series of significant obligations on companies that will impact the organisational structure of business processes and the design of compensation policies. The deadline for Member States to comply with the new obligations outlined in the Directive is June 7<sup>th</sup>, 2026.

### **2. Supreme Court: forms of indirect discrimination against employee carers**

In Judgment No. 9104/2026, the Supreme Court addressed the issue of protecting employees who care for people with disabilities.

In this case, an employee complained that her employer had failed to grant her a work schedule compatible with the care needs of her disabled child. The company had, in fact, granted only temporary adjustments to her work schedule.

The Supreme Court ruled that failure to make reasonable accommodations to ensure a balance

between work and caring for a disabled family member may constitute a form of indirect discrimination, as temporary solutions are insufficient.

### **3. Supreme Court: entitlement to the unemployment indemnity in the event of resignation due to a transfer of more than 50 km**

In Order No. 10559/2026, the Supreme Court ruled on the issue of unemployment benefits (NASpl) following resignation for just cause due to the employee's transfer.

The case in question involved an employee who sought unemployment benefits after resigning for cause due to the employer's relocation of the workplace.

The Supreme Court held that an employee who resigns following a legitimate workplace relocation to a location more than 50 km from their residence is not entitled to NASpl, as the requirement that the unemployment be involuntary is not met.

The Court noted the existence of proven technical, organisational, and production-related reasons underlying the relocation, ruling out any breach of duty by the employer or violation of contractual obligations.

#### **4. Court of Udine: the lawfulness of notifying absence via WhatsApp**

In Judgment No. 167/2026, the Court of Udine ruled on disciplinary sanctions arising from procedures for employees to report absences.

In this case, an employee challenged the disciplinary sanction imposed on her for unjustified absence, arguing that she had notified her employer via WhatsApp that she was unable to come to work and had received approval.

The Court upheld the employee's claim, noting that while company policy required the use of e-mail, the notification of absence via WhatsApp had fulfilled the purpose of the company directive: to be informed in advance of employee absences to organise the work.

The main updates on Labour Law of April 2026

### **Tax regime for “impatriate” workers: terms and conditions of the Italian regulation**

The tax benefits granted to “impatriate” workers represent a particularly significant incentive used by a large number of workers who choose to relocate to Italy. This article intends to analyse the national regulations, focusing on the main aspects of their application and the eligibility requirements set forth in the relevant legislation.

[→ Read more](#)

### **HR Tip #4 Transfer of an undertaking**

An “**undertaking**” refers to a distinct, self-sufficient component of an organised economic activity, recognised as such by both the transferor and the transferee at the time of its transfer.

**Employment relationships continue with the transferee under the same contractual terms**, and both the transferor and the transferee share

joint and several liability for all claims arising before the transfer, in accordance with Article 2112 of the Italian Civil Code.

**The transfer itself does not provide grounds for dismissal.** However, if an employee experiences a significant change in working conditions within the first three months following the transfer, they have the right to **resign for just cause**.

In the event of a business transfer (or a part of it) involving more than 15 employees, **prior notice must be given to the union representatives.** This notice should outline the transfer date and reasons, the potential consequences, and any measures planned for employees.

If requested by the union representatives, a **consultation phase** may take place between the parties, which concludes if no agreement is reached within 10 days. However, a **lack of agreement does not invalidate the transfer.**

For further information and insights

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