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di Morri Rossetti & Franzosi

Monthly Roundup

March 2026

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

1. *New regulations (and sanctions) regarding workplace health and safety will take effect on April 7th, 2026: Law No. 34/2026;*
2. *Non-timely dismissal after the expiration of the protected period is unlawful: Italian Supreme Court, Order No. 7975/2026;*
3. *The expat tax regime: does it apply to an employee who moves to Italy to perform the same work activities on agile regime?*

1. New regulations (and sanctions) regarding workplace health and safety will take effect on April 7th, 2026: Law No. 34/2026

Law No. 34/2026 – effective as of April 7th, 2026 – introduces several significant changes for small and medium-sized enterprises (*PMI*), including new provisions regarding employment relationships and occupational health and safety.

More specifically, section 10 of this new regulation amends the Consolidated Act for Occupational Safety so that it now compels employers to provide training (and, where applicable, specific coaching activities) also during periods of temporary layoff, whether due to a suspension or a reduction in working hours. This amendment, therefore, expands the employer's obligations to provide health and safety training even during periods when working activities are momentarily interrupted.

Additionally, section 11 of Law No. 36 places the new paragraph 7-*bis* into section 3 of Consolidated Act for Occupational Safety, thereby explicitly including within the scope of that law workers who perform their duties remotely in environments not under the employer's legal control.

More specifically, these new employer's obligations are deemed fulfilled if the latter provides (at least) annually a written informative to both the workers' safety representative (*RLS*) and to the involved employees individually, setting out the general and specific risks associated with performing work under agile regime, without prejudice to the need for cooperation on the employees' side as well.

Furthermore, the new regulations also provide specific sanctions in case of lack of notification of the mentioned informative, which is punished on a criminal level with arrest from two to four months or with a fee ranging from EUR 1,708.61 to EUR 7,403.96.

2. Non-timely dismissal after the expiration of the protected period is unlawful: Italian Supreme Court, Order No. 7975/2026

Under the national collective bargaining agreement (NCBA) applicable in this case, an employee had exceeded the protected period provided for between June and August 2019.

Notwithstanding that, after having returned to her role – albeit taking several intermittent sick days even after this comeback – and continuing her employment for a full fourteen months following her return to work, the employee was terminated for exceeding the protected period.

In this regard, the employer stated that it had considered that the sick leaves taken after the employee's return to work would result in the postponement of the three-year deadline for calculating the reference period, and that it was only following these absences that the employer decided to proceed with the termination.

Called upon to rule on the matter, the Italian Supreme Court (Order No. 7975, dated March 31st, 2026) rejected the employer's claims and clarified that the protected period had indeed expired during the specified timeframe, as explicitly stated in the relevant NCBA, and that the continuation of the employment relationship for more than one year beyond that point would constitute the unequivocal waiver by the employer of its right to terminate the contract.

Of course – as the Supreme Court clarifies – this does not mean that the employer will be unable to terminate the employee's employment for exceeding the protected period in the future; however, the absences that occurred prior to reaching the exceeded period – and which the employer has tacitly waived under the terms just outlined – cannot be counted toward that limit, as further and subsequent absences must occur for that purpose.

3. The expat tax regime: does it apply to an employee who moves to Italy to perform the same work activities on agile regime?

The Italian Revenue Agency has recently expressed on the possibility that the new favourable tax regime in favour of expat workers may also apply to those who decide to move from one European country (Finland, in this case) to Italy, although still working for the same foreigner (Finnish) employer entirely under agile work regime.

The Agency replied to this question through its ruling no 82/2026 and clarified that the fact that the employer of the relationship is foreigner and has no other contact with, in this case, Italy, than the residence of one of its employees, does not hinder said worker to benefit from the more favourable tax treatment at issue.

For the latter to be implemented, in fact, it is sufficient that all other requirements – as provided by section 5 of Italian Legislative Decree no. 209/2023, with specific reference to the execution of the working activity to be mainly carried out in Italy (even if only remotely).

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The main updates on Labour Law of March 2026

The coexistence of part time employment relationships and self-employment works: the latest "joint" contracts

The so-called "joint" contract was recently revised by Law No. 203/2024 ("Collegato Lavoro", in Italian), allowing the same individual to hold both a part-time permanent employment relationship and a contract for self-employment with a single employer, provided that the employer has at least 250 employees and that the two activities are clearly and documentarily separate from one another.

→ Read more

The harmonisation of Member States' legislation on collective redundancies

On June 19th, 2025, the Court of Justice of the European Union issued its judgment in Case C-419/24, providing clarification regarding the principal purpose of Directive 98/59/EC concerning collective redundancies. The Court reaffirmed that each Member State retains the authority to establish provisions that are more advantageous to workers.

→ Read more

HR Tip #3 The regular meeting as per section 35, Consolidated Act for Occupational Safety

The «regular meeting», pursuant to **Section 35 of the Italian Legislative Decree no 81/2008**, is a **mandatory session** for companies staffing **more than 15 employees**, which the employer or its representative attends, the Prevention and Protection Service Manager (*RSPP*), the company doctor and the Worker's Safety Representative (*RLS*).

The meeting is held **(at least) once a year and/or when significant variations of the risk exposure occur.** At its conclusion, a **dedicated report** is drafted, which remains available to its participants.

During the meeting, the participants examine, among other things, the risk assessment document (DVR), the development of accidents and occupational diseases on the work premises, and the PPE (Personal Protective Equipment) used by the employer. Furthermore, they may finalise specific codes of conduct or good practices for prevention purposes, or, more generally, to improve the safety levels already in place.

In case of defaulting in convening the meeting in the above cases, if the report is not drafted or if the attendants fail to address the mentioned items, criminal (i.e., a fine) and administrative sanctions are imposed on the employer and the competent executive *(dirigente),* ranging from EUR 500 to EUR 6,600.

For further information and insights

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