

November 2025

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

- 1. Bergamo Court: procedural advantages for whistleblowers who are victims of hostility from their employer;
- 2. OECD: remote working excludes the automatic presence of a permanent establishment;
- 3. Extra-EU workers: longer time limits for signing residence contracts in the so called 'Flussi' Decree;
- 4. Workplace safety: incentives for companies with a favorable track record in terms of accidents and illnesses:
- 5. Contribution reconciliation: contributions between the INPS separate pension fund and professional pension funds can now be combined.

1. Bergamo Court: procedural advantages for whistleblowers who are victims of hostility from their employer

On November 6th, 2025, with judgment no. 951, the Bergamo Court awarded compensation for alleged moral damages to an employee who was a whistleblower and subsequently became a victim of retaliation. The case concerned a local police officer who suffered progressive moral and professional damage in the form of increasing hostility, personal threats, disciplinary sanctions (later annulled), negative evaluations and assignment to degrading tasks.

The Court highlighted that, in the context of intimidation and isolation following the reports, the protections provided by the whistleblowing legislation should be applied. In the case in question, the Court found that the employer had maintained a hostile and harmful working environment, in violation of Article 2087 of the Italian Civil Code, causing physical and mental damage, and ordered the employer to compensate the employee for the moral damage suffered, resulting from a profound sense of marginalisation, humiliation and discomfort.

This ruling represents a fundamental turning point, strengthening the protection of

whistleblowers and establishing the nullity of retaliatory acts by the employer, providing for compensation for the moral damage caused by the employer, and reversing the burden of proof in favour of the employee.

2. OECD: remote working excludes the automatic presence of a permanent establishment

The Organisation for Economic Co-operation and Development (in Italy called "OCSE") has updated its 2025 commentary on the Convention on Double Taxation, addressing, inter alia, cross-border remote work.

The main change concerns Article 5, dedicated to the concept of "permanent establishment", which now requires a case-by-case analysis based on concrete facts. In general, a workplace becomes "permanent" if it is fixed, used continuously, and available to the enterprise; however, a new requirement has now been introduced: a threshold of at least 50% of annual working time, below which the place does not constitute a permanent establishment.

The "commercial reason" for the presence, such as interaction with customers or suppliers, is

fundamental, excluding reasons of convenience or cost saving.

3. Extra-EU workers: longer time limits for signing residence contracts in the so-called 'Flussi' Decree

The so-called "Flussi" Decree (No. 146/2025) introduced simpler rules for obtaining the required work permits, strengthened controls to prevent exploitation and illegal hiring, and enhanced protection for the most vulnerable people.

Among the concessions, workers will have more time to sign the residence contract, which is necessary for the relevant permit: the deadline has been extended from 8 days after entering the country to 15 days from that moment.

In addition, residence permits for victims of exploitation or trafficking will last for one year instead of six months, and the time limits for family reunification procedures will also be extended to give families more stability.

4. Workplace safety: incentives for companies with a favorable track record in terms of accidents and illnesses

Decree-Law No. 159/2025 introduced a reward system for companies that demonstrate a concrete and continuous commitment to workplace safety.

From January 1st, 2026, companies with at least two years of activity and positive results in terms

of accident reduction will be eligible for a sevenpercentage point discount on the INAIL premium rate.

This measure, part of a wider strategy to strengthen the culture of prevention, aims to encourage investment in training, controls and advanced organisational models. INAIL will define the operating procedures for applying the bonus, while companies with high accident rates will continue to be subject to penalties and increased contributions.

5. Contribution reconciliation: contributions between the INPS separate pension fund and professional pension funds can now be combined

On November 21, 2025, the Ministry of Labour issued a clarification note stating that the reconciliation of social security contributions between the INPS separate pension fund and other pension funds will become simpler and more convenient.

Workers, including freelancers enrolled in professional funds, can transfer contributions in both directions between social security funds, overcoming the previous fragmentation of contributions.

This change promotes a more equitable pension calculation by valuing all insurance periods and reducing the risk that residual contributions remain unused pending INPS operational instructions.



di Morri Rossetti & Franzosi

The main updates on Labour Law of November 2025

Permits under Law no. 104/1992: general regulation and recent judgements

Italian Law no. 104/1992 introduced the possibility for public and private workers to take paid leaves to care for family members with disabilities. Over time, case law has specified the correct use of these permits, determining which connected activities are allowes as well as those that may feature an abuse of such a benefit.

→ Read more

Grace period for disabled employee: clarifications from the EU Court of Justice

With regard to the protection of disabled employees in the event of dismissal for exceeding the grace period, it is up to the national court to judge the appropriateness of domestic legislation in relation to EU law.

→ Read more

HR Tip #11 Teleworking

Teleworking is a work method that enables employees to perform their tasks from **outside the company's offices**.

Through an **individual agreement**, both the employer and employee can specify the location and methods for conducting remote work, utilising IT and telecommunication tools provided by the company.

In contrast to **remote working**, which allows employees to split their time between the office and other locations without a fixed workspace—within certain maximum working hours—teleworking involves **employees consistently working from a predetermined location outside the company's premises**, secured by the employer.

Additionally, while **agile work** serves as a "work arrangement" that can be mutually agreed upon and can be **ended unilaterally** by either party as stipulated by law or the signed agreement, the concept of **reversibility in the telework relationship** must be explicitly addressed through either an individual or a collective agreement.

For further information and insights

Emanuele Licciardi

Partner | Dept. of Labour Law and Industrial Relations Responsible for the Labour Observatory

Emanuele.Licciardi@MorriRossetti.it

Morri Rossetti & Franzosi

Labour Observatory







di Morri Rossetti & Franzosi

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

Osservatorio-labour.it